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SALUS POPULI SUPREMA LEX ESTO

*"The welfare of the people shall be the supreme law."*



JOHN R. ASHCROFT  
SECRETARY OF STATE

# MISSOURI REGISTER

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August 1, 2022 August 15, 2022	September 1, 2022 September 15, 2022	September 30, 2022 September 30, 2022	October 30, 2022 October 30, 2022

Documents will be accepted for filing on all regular workdays from 8:00 a.m. until 5:00 p.m. We encourage early filings to facilitate the timely publication of the *Missouri Register*. Orders of Rulemaking appearing in the *Missouri Register* will be published in the *Code of State Regulations* and become effective as listed in the chart above. Advance notice of large volume filings will facilitate their timely publication. We reserve the right to change the schedule due to special circumstances. Please check the latest publication to verify that no changes have been made in this schedule. To review the entire year's schedule, please see the website at [sos.mo.gov/adrules/pubsched](https://sos.mo.gov/adrules/pubsched).

## HOW TO CITE RULES AND RSMO

### RULES

The rules are codified in the *Code of State Regulations* in this system–

Title	CSR	Division	Chapter	Rule
3	Code of	10-	4	.115
Department	State Regulations	Agency division	General area regulated	Specific area regulated

and should be cited in this manner: 3 CSR 10-4.115.

Each department of state government is assigned a title. Each agency or division in the department is assigned a division number. The agency then groups its rules into general subject matter areas called chapters and specific areas called rules. Within a rule, the first breakdown is called a section and is designated as (1). Subsection is (A) with further breakdown into paragraphs 1., subparagraphs A., parts (I), subparts (a), items I. and subitems a.

The rule is properly cited by using the full citation; for example, 3 CSR 10-4.115, NOT Rule 10-4.115.

Citations of RSMo are to the *Missouri Revised Statutes* as of the date indicated.

### ***Code and Register on the Internet***

The *Code of State Regulations* and *Missouri Register* are available on the Internet.

The *Code* address is [sos.mo.gov/adrules/csr/csr](http://sos.mo.gov/adrules/csr/csr)

The *Register* address is [sos.mo.gov/adrules/moreg/moreg](http://sos.mo.gov/adrules/moreg/moreg)

These websites contain rulemakings and regulations as they appear in the *Code* and *Registers*.

**R**ules appearing under this heading are filed under the authority granted by section 536.025, RSMo. An emergency rule may be adopted by an agency if the agency finds that an immediate danger to the public health, safety, or welfare, or a compelling governmental interest requires emergency action; follows procedures best calculated to assure fairness to all interested persons and parties under the circumstances; follows procedures which comply with the protections extended by the *Missouri* and the *United States Constitutions*; limits the scope of such rule to the circumstances creating an emergency and requiring emergency procedure, and at the time of or prior to the adoption of such rule files with the secretary of state the text of the rule together with the specific facts, reasons, and findings which support its conclusion that there is an immediate danger to the public health, safety, or welfare which can be met only through the adoption of such rule and its reasons for concluding that the procedure employed is fair to all interested persons and parties under the circumstances.

**R**ules filed as emergency rules may be effective not less than ten (10) business days after filing or at such later date as may be specified in the rule and may be terminated at any time by the state agency by filing an order with the secretary of state fixing the date of such termination, which order shall be published by the secretary of state in the *Missouri Register* as soon as practicable.

**A**ll emergency rules must state the period during which they are in effect, and in no case can they be in effect more than one hundred eighty (180) calendar days or thirty (30) legislative days, whichever period is longer. Emergency rules are not renewable, although an agency may at any time adopt an identical rule under the normal rulemaking procedures.

## Title 15—ELECTED OFFICIALS

### Division 50—Treasurer

#### Chapter 5—Missouri Empowerment Scholarship Accounts Program

#### EMERGENCY RULE

##### 15 CSR 50-5.010 General Organization

**PURPOSE:** This rule provides the public with a description of the Missouri Empowerment Scholarship Accounts Program, the methods of operations, procedures, and where the public may obtain information. This rule is adopted to fulfill the statutory requirement of section 536.023(3), RSMo.

**EMERGENCY STATEMENT:** This emergency rule provides the public with a description of the Missouri Empowerment Scholarship Accounts Program, the methods of operations, procedures, and where the public may obtain information. This emergency rule is necessary to protect a compelling governmental interest in ensuring the Missouri Empowerment Scholarship Accounts program, a new program enacted by the General Assembly in 2021 and effective July 1, 2022, is regulated by published rules that give the public and all interested parties notice regarding how the program will be governed. The appropriations necessary to implement the program did not exist until the passage of HB 3014 (2022) by the General Assembly on February 24, 2022. As a result of the short time frame between the passage of the law to its effective date and the lack of any appropriations for the program costs until the passage of HB 3014 (2022), the state treasurer's

office finds a compelling governmental interest, which requires this emergency action. A proposed rule, which covers the same materials, was published in the March 1, 2022, issue of the *Missouri Register* and the comment period was completed on March 31, 2022. To ensure fairness to all persons and parties, the state treasurer's office waited until the conclusion of the comment period, and the emergency rule is identical to the version of the companion rule contained in the order of rulemaking that will be filed on May 12, 2022. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the *Missouri* and *United States Constitutions*. If the emergency rule was not enacted, the program would become effective prior to the final order of rulemaking becoming effective. The state treasurer's office believes this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed April 11, 2022, becomes effective April 25, 2022, and expires July 30, 2022.

(1) House Bill No. 349 and Senate Bill No. 86, 1st Regular Session, 101st General Assembly (2021) (effective August 28, 2021), codified at sections 135.712 through 135.719, RSMo, and sections 166.700 through 166.720, RSMo, create the Missouri Empowerment Scholarship Accounts Program (the program), to be administered by the treasurer or, if delegated by the treasurer, by the Missouri Empowerment Scholarship Accounts Board (the board). The board consists of the treasurer (who serves as chairman), the commissioner of the state Department of Higher Education, the commissioner of the Department of Elementary and Secondary Education, the commissioner of the state Office of Administration, one (1) person appointed by the president pro tempore of the state Senate, one (1) person appointed by the speaker of the House of Representatives, and one (1) person to be appointed by the governor with the advice and consent of the Senate. The board's primary purpose is to administer the program duties the treasurer delegates to the board, and, when delegated by the treasurer, the board possesses all powers necessary to carry out and accomplish the purposes, objectives, and provisions of the statutes.

(2) The program is created to promote educational opportunities and improve the quality of educational services to ensure all children receive the high-quality education to which they are entitled.

(3) The public may obtain information or make submissions or requests to the Office of the State Treasurer, PO Box 210, Jefferson City, MO 65102, (573) 751-2411.

**AUTHORITY:** section 135.719, RSMo Supp. 2021, and section 536.023, RSMo 2016. Emergency rule filed April 11, 2022, effective April 25, 2022, expires July 30, 2022. A proposed rule covering this same material was published in the March 1, 2022, issue of the *Missouri Register*.

**PUBLIC COST:** This emergency rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the time the emergency is effective.

**PRIVATE COST:** This emergency rule will not cost private entities more than five hundred dollars (\$500) in the time the emergency is effective.

## Title 15—ELECTED OFFICIALS

### Division 50—Treasurer

#### Chapter 5—Missouri Empowerment Scholarship Accounts Program

#### EMERGENCY RULE

##### 15 CSR 50-5.020 Missouri Empowerment Scholarship Accounts Program

**PURPOSE:** *This rule establishes procedures for the operation of the Missouri Empowerment Scholarship Accounts Program (the program), specifies responsibilities of the treasurer in administering and monitoring the program, describes the rights and responsibilities of the treasurer, his or her staff, educational assistance organizations, parents, beneficiaries, and any third party designated by the treasurer to carry out services under the program, and is intended to ensure the program conforms with federal and state statutes and regulations.*

**EMERGENCY STATEMENT:** *This emergency rule establishes procedures for the operation of the Missouri Empowerment Scholarship Accounts Program, specifies responsibilities of the treasurer in administering and monitoring the program, describes the rights and responsibilities of the treasurer, his or her staff, educational assistance organizations, parents, beneficiaries, and any third party designated by the treasurer to carry out services under the program, and is intended to ensure the program conforms with federal and state statutes and regulations. This emergency rule is necessary to protect a compelling governmental interest in ensuring the Missouri Empowerment Scholarship Accounts program, a new program enacted by the General Assembly in 2021 and effective July 1, 2022, is regulated by published rules that give the public and all interested parties notice regarding how the program will be governed. The appropriations necessary to implement the program did not exist until the passage of HB 3014 (2022) by the General Assembly on February 24, 2022. As a result of the short time frame between the passage of the law to its effective date and the lack of any appropriations for the program costs until the passage of HB 3014 (2022), the state treasurer's office finds a compelling governmental interest, which requires this emergency action. A proposed rule, which covers the same materials, was published in the March 1, 2022, issue of the **Missouri Register** and the comment period was completed on March 31, 2022. To ensure fairness to all persons and parties, the state treasurer's office waited until the conclusion of the comment period, and the emergency rule is identical to the version of the companion rule contained in the order of rulemaking that will be filed on May 12, 2022. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the **Missouri** and **United States Constitutions**. If the emergency rule was not enacted, the program would become effective prior to the final order of rulemaking becoming effective. The state treasurer's office believes this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed April 11, 2022, becomes effective April 25, 2022, and expires July 30, 2022.*

(1) Definitions.

(A) Existing Missouri Definitions. The following terms, as used in this rule, are defined in section 135.712, RSMo: educational assistance organization, parent, program, scholarship account, taxpayer. The following terms, as used in this rule, are defined in section 166.700, RSMo: curriculum, district, private school, qualified school, qualified student. The following term, as used in this rule, is defined in section 135.715, RSMo: qualifying contribution.

(B) Additional Definitions. The following definitions shall also apply to the following terms as they are used in this rule:

1. "501(c)(3) organization" means an organization described in section 501(c)(3) of the *Internal Revenue Code* and exempt from taxation under section 501(a) of the *Internal Revenue Code*;

2. "Ownership" means the authority to act on behalf of the qualified student and make decisions regarding the qualified student's scholarship account;

3. "Parent" means a parent, as that term is defined in section 135.712.2(2), RSMo, who has entered into a written participation agreement with an educational assistance organization for the payment of educational expenses on behalf of a qualified student;

4. "Person" means any individual, estate, association, trust, partnership, limited liability company, corporation, the state of

Missouri or any department thereof, or any political subdivision of the state of Missouri;

5. "School year" means the period that commences on the first day of July and ends on the thirtieth day of the following June;

6. "Semester" means a half-year term of a school year, no less than twelve (12) weeks in duration;

7. "State fiscal year" means the period that commences on the first day of July and ends on the thirtieth day of the following June;

8. "Statutes" means sections 135.712 through 135.719, RSMo, and sections 166.700 through 166.720, RSMo;

9. "Tax credits" means Missouri Empowerment Scholarship Accounts Program tax credits authorized under the program; and

10. "Taxpayer" means the entity or individual that makes a qualifying contribution for purposes of claiming a tax credit.

11. "Vendor" means every person or entity engaged in the business of selling products or services to a scholarship recipient which will be paid for with proceeds from an empowerment scholarship account, or who would for any reason receive funds as a result of any distribution from an empowerment scholarship account.

(2) Purpose. The purpose of the program is to promote educational opportunities and improve the quality of educational services to ensure all children receive the high-quality education to which they are entitled.

(3) Program Administration and Management. The program shall be administered and managed in compliance with the statutes and promulgated rules. Procedures and forms for use in the administration and management of the program shall be subject to the approval of the treasurer. If the treasurer designates a third party to assist or act with respect to the administration and management of the program, the references herein to the treasurer shall govern such a designee.

(4) Qualified Schools.

(A) All schools other than homeschools. A public school, charter school, private school, or a public or private virtual school, shall satisfy the following requirements to be considered a qualified school:

1. Full accreditation by the Department of Elementary and Secondary Education or a nationally-recognized education accrediting association. A list of approved nationally-recognized education accrediting associations will be made available on the treasurer's official website; and

2. Approval from one or more certified educational assistance organizations.

(B) Home schools. Any prospective student that will attend a home school, as defined in section 167.031, RSMo, shall submit to an educational assistance organization as part of his or her completed qualified student application a home school certification application. In addition to certifying that the home school complies with all provisions found in section 167.031.2(1), RSMo, the home school shall certify that it will:

1. Agree to not pay, share, refund, or rebate any MOScholars account funds in any manner with the parent, qualified student, or any other individual within three (3) degrees of consanguinity to the qualified student;

2. Submit a proposed curriculum plan, or, provide the records required to be maintained pursuant to section 167.031.2(2)(a), RSMo;

3. Provide the state treasurer's office with an authorization to conduct a review of the criminal history records maintained by the Missouri State Highway Patrol in the Missouri criminal records repository for every adult who resides in the home school, if the home school is given initial approval from an educational assistance organization; and

4. When requested, produce the records required to be maintained under section 167.031.2(2)(a), RSMo.

A. Within fifteen (15) days of receipt of a completed qualified student application and home school certification, the educational

assistance organization shall provide the treasurer an initial approval in accordance with the criteria set forth above, unless granted an extension by the treasurer or the educational assistance organization determines a denial is necessary.

B. Upon receipt of a home school certification that has received initial approval from an educational assistance organization, the treasurer shall conduct a review of the criminal history records maintained by the Missouri State Highway Patrol in the Missouri criminal records repository for every adult who resides in the home school, and notify the parent and the educational assistance organization that the home school certification application has received final approval or denial.

(5) Information Sharing with the Department of Elementary and Secondary Education. The treasurer and educational assistance organizations are required to provide necessary information to the Department of Elementary and Secondary Education (DESE) to allow federal and state aid to continue to the school in the qualified student's resident school district previously attended. An educational assistance organization shall provide all approved eligible student applications to DESE within forty-five (45) days of approval. This provision terminates on July 1, 2027.

(6) Violations of Program Provisions. If the treasurer determines that any parent, eligible student, or vendor has committed an intentional program violation consisting of any misrepresentation or other act that materially violates any law or promulgated rule, the treasurer may disqualify the offending party from the program. In such a case, the treasurer shall notify the parent, eligible student, or vendor in writing of the grounds for the proposed disqualification and provide the party an opportunity to respond to the allegations in writing. A parent may request a hearing conducted in accordance with the provisions of Chapter 536, RSMo, and may appeal the administrative hearing commission's decision to the circuit court of the county in which the student resides. Disqualification of a parent, eligible student, or vendor by the treasurer shall not be a prerequisite nor a substitute for any other civil or criminal causes of action to which such party may otherwise be subject but is in addition to such possible remedies. Any information obtained or compiled by the treasurer in determining whether to disqualify a parent, eligible student, or vendor may be disclosed to appropriate law enforcement agencies, in any investigation, action, or proceeding, civil or criminal, brought by a governmental agency to enforce the laws of this state upon court order in any action or proceeding where such information is material to an issue in the action or proceeding. After a twelve (12) month waiting period immediately following a disqualification, any parent, eligible student, or vendor may thereafter re-apply to participate in the program in accordance with the applicable laws governing eligibility and participation in the program. The state treasurer's office shall evaluate the reapplication of any program participant who has been previously suspended. Any funds remaining in the scholarship account of a parent or eligible student who has been disqualified from the program shall be returned to the educational assistance organization to be redistributed to other qualified students for scholarship accounts.

(7) Severability. If any provision of this rule, or the application of it to any person or circumstance, is determined to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions of this rule which can be given effect without the invalid provision or application, and to that end, the provisions of this rule are severable.

*AUTHORITY: section 135.719, RSMo Supp. 2021. Emergency rule filed April 11, 2022, effective April 25, 2022, expires July 30, 2022. A proposed rule covering this same material was published in the March 1, 2022, issue of the Missouri Register.*

*PUBLIC COST: This emergency rule will cost state agencies or polit-*

*ical subdivisions six thousand three hundred forty-six dollars (\$6,346) in the time the emergency is effective.*

*PRIVATE COST: This emergency rule will not cost private entities more than five hundred dollars (\$500) in the time the emergency is effective.*

**FISCAL NOTE  
PUBLIC COST**

- I. Department Title:** Title 15 – Elected Officials  
**Division Title:** Division 50 – Treasurer  
**Chapter Title:** Chapter 5 - Missouri Empowerment Scholarship Accounts Program

<b>Rule Number and Name:</b>	15 CSR 50-5.020 Missouri Empowerment Scholarship Accounts Program
<b>Type of Rulemaking:</b>	Emergency Rule

**II. SUMMARY OF FISCAL IMPACT**

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
State Treasurer's Office	\$6,346

**III. WORKSHEET**

N/A

**IV. ASSUMPTIONS**

This proposed rule establishes procedures for the operation of the Missouri Empowerment Scholarship Accounts Program, specifies responsibilities of the treasurer in administering and monitoring the program, describes the rights and responsibilities of the treasurer, his or her staff, educational assistance organizations, parents, beneficiaries, and any third party designated by the treasurer to carry out services under the program, and is intended to ensure the program conforms with federal and state statutes and regulations. These procedures are estimated to create the cost of adding one full-time employee to the State Treasurer's Office: \$76,155. The program will begin on July 1, 2022, and with the proposed rule ending on July 30, 2022, only one month of salary is necessary. To fit the timeframe of the emergency rule, one-twelfth (1/12<sup>th</sup>) of the total cost of adding one full-time employee was calculated.



**Title 15—ELECTED OFFICIALS**  
**Division 50—Treasurer**  
**Chapter 5—Missouri Empowerment Scholarship**  
**Accounts Program**

**EMERGENCY RULE**

**15 CSR 50-5.030 Tax Credit Program**

*PURPOSE: This rule establishes procedures for administration of the Missouri Empowerment Scholarship Accounts Program (the program) tax credits to enable taxpayers to make private, voluntary contributions to educational assistance organizations in order to promote improvement of the quality of education in this state, and specifies responsibilities of the treasurer and educational assistance organizations in administering and monitoring the tax credits.*

*EMERGENCY STATEMENT: This emergency rule establishes procedures for the administration of the Missouri Empowerment Scholarship Accounts Program tax credits to enable taxpayers to make private, voluntary contributions to educational assistance organizations in order to promote improvement of the quality of education in this state, and specifies responsibilities of the treasurer and educational assistance organizations in administering and monitoring the tax credits. This emergency rule is necessary to protect a compelling governmental interest in ensuring the Missouri Empowerment Scholarship Accounts program, a new program enacted by the General Assembly in 2021 and effective July 1, 2022, is regulated by published rules that give the public and all interested parties notice regarding how the program will be governed. The appropriations necessary to implement the program did not exist until the passage of HB 3014 (2022) by the General Assembly on February 24, 2022. As a result of the short time frame between the passage of the law to its effective date and the lack of any appropriations for the program costs until the passage of HB 3014 (2022), the state treasurer's office finds a compelling governmental interest, which requires this emergency action. A proposed rule, which covers the same materials, was published in the March 1, 2022, issue of the *Missouri Register* and the comment period was completed on March 31, 2022. To ensure fairness to all persons and parties, the state treasurer's office waited until the conclusion of the comment period, and the emergency rule is identical to the version of the companion rule contained in the order of rulemaking that will be filed on May 12, 2022. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the *Missouri* and *United States Constitutions*. If the emergency rule was not enacted, the program would become effective prior to the final order of rulemaking becoming effective. The state treasurer's office believes this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed April 11, 2022, becomes effective April 25, 2022, and expires July 30, 2022.*

(1) Definitions.

(A) Existing Missouri Definitions. The following terms, as used in this rule, are defined in section 135.712, RSMo: educational assistance organization, parent, program, scholarship account, taxpayer. The following terms, as used in this rule, are defined in section 166.700, RSMo: curriculum, district, private school, qualified school, qualified student. The following term, as used in this rule, is defined in section 135.715, RSMo: qualifying contribution.

(B) Additional Definitions. The following definitions shall also apply to the following terms as they are used in this rule:

1. "501(c)(3) organization" means an organization described in section 501(c)(3) of the *Internal Revenue Code* and exempt from taxation under section 501(a) of the *Internal Revenue Code*;

2. "Annual inflation-adjusted cap" means, the cumulative amount of tax credits that may be allocated to all taxpayers in any one (1) calendar year after the annual tax credit amount is annually

adjusted by the treasurer on December 1, to be effective January 1 of the next calendar year, for inflation based on the consumer price index for all urban consumers for the Midwest region, as defined and officially recorded by the United States Department of Labor or its successor, such annual increase shall cease when the amount of tax credits reach fifty million dollars;

3. "Annual tax credit amount" means, for any state fiscal year, the sum of the amount of tax credits approved under section 33.282.3, RSMo, which are approved for a taxpayer whose taxable year begins on or after January 1 of the calendar year preceding the start of the applicable state fiscal year;

4. "Annual total grant amount" means, for any school year the sum of the amount of scholarship account payments distributed to the account of a qualified student, not to exceed a total amount equal to the state adequacy target;

5. "Household income" has the same meaning as the term "income" as defined in the income eligibility guidelines for free-and-reduced-price meals under the National School Lunch Program in 7 CFR part 210 as published in the *Federal Register* by the United States Department of Agriculture;

6. "Owner or operator" includes:

A. A president, officer, or director of an educational assistance organization or a person with equivalent decision-making authority over an educational assistance organization; and

B. An owner, operator, superintendent, or principal of an eligible qualified school or a person with equivalent decision-making authority over an eligible qualified school;

7. "State adequacy target" has the same meaning as defined in section 163.011, RSMo, and calculated by the Department of Elementary and Secondary Education; and

8. "Taxpayer" means any taxpayer as defined in section 135.712.2(7), RSMo, who applies to make a qualifying contribution to a certified educational assistance organization and reserve a tax credit for such contribution.

(2) Annual Adjustments. Beginning December 1, 2022, the treasurer shall adjust the cumulative amount of tax credits that may be allocated to all taxpayers in any one (1) calendar year based on the most recently released consumer price index for all urban consumers for the Midwest region, as defined and officially recorded by the United States Department of Labor or its successor. The adjustment shall occur annually on December 1 and all such annual adjustments shall be effective January 1 of the next calendar year. Such annual adjustments shall cease when the amount of tax credits reaches fifty (50) million dollars annually.

(3) Allocation of Tax Credits.

(A) Initial Allocation. For tax year 2022, an educational assistance organization shall request an initial allocation of tax credits as part of the application for certification to participate in the program. For all subsequent tax years, an educational assistance organization shall request an initial allocation of tax credits by the December 1 prior to the applicable tax year. The treasurer shall review the requests and provide initial allocations by January 1 of the applicable tax year.

(B) Reallocation. From January 1 to December 31 of a calendar year, the treasurer may reallocate any amounts made available that are not obligated or expended, as determined by the treasurer.

(4) Application Process. Beginning July 1, 2022, and January 1 every year thereafter, a taxpayer may apply for a tax credit by visiting the treasurer's official website and completing the online application for tax credit allocation for contributions to an educational assistance organization.

(A) Application for Tax Credit Reservation.

1. Application. The online application shall require a taxpayer to provide the following:

A. The taxpayer's name, address, and Social Security number or individual taxpayer identification number;

B. The name of the certified educational assistance organization to which the taxpayer intends to contribute; and

C. The amount the taxpayer intends to contribute.

2. Confirmation. Once this application is completed, a taxpayer shall receive an application confirmation that can be printed. The application confirmation only confirms an application for reservation of tax credits; it does not authorize the issuance or use of a tax credit.

3. Donation. The taxpayer shall present the application confirmation and specified contribution to the educational assistance organization designated on the application.

4. Time Limits. A taxpayer has thirty (30) business days after receipt of an application confirmation to make the qualifying contribution to the designated educational assistance organization. After thirty (30) business days, the application expires.

5. Application Review. The educational assistance organization shall submit to the treasurer documentation verifying each qualifying contribution received including the application confirmation and proof of the transfer of funds. The treasurer shall review the application and supporting documentation and, if the taxpayer is eligible, shall approve the request on a first-come, first-served basis.

6. Approval. The treasurer shall send the educational assistance organization a written receipt (tax credit certificate) evidencing the tax credit has been approved. If an application is not approved, the treasurer shall send a written notice that sets forth the reason the tax credit allocation application could not be approved. The educational assistance organization shall provide the receipt to the taxpayer.

(B) Request for Rescission. A taxpayer may apply to the treasurer to rescind all or part of a tax credit allocation for a contribution to a certified educational assistance organization. A taxpayer shall submit a separate application for each tax credit allocation they request to rescind.

1. Rescission Application. An application for rescission of a previously granted tax credit allocation shall include the following:

A. The confirmation number from the original application for an allocation of tax credit;

B. The amount the taxpayer requests to rescind in total;

C. The individual taxpayer identification number or Social Security number associated with the original application;

D. The name of the educational assistance organization to which the taxpayer originally intended to make their contribution;

E. Whether the contribution was made to the educational assistance organization; and

F. Any other information required by the treasurer.

2. Confirmation Receipt. Once this application for rescission is completed, a taxpayer shall receive a confirmation. The confirmation only confirms the treasurer received the application, it does not approve the application for rescission of a previously approved tax credit allocation.

3. Application Review. The treasurer shall review the application for rescission and, if the taxpayer is eligible, shall approve the request on a first come, first served basis.

4. Approval. The treasurer will send written correspondence explaining the approved rescinded amount or the reason the application could not be approved. The treasurer will approve the application unless the taxpayer has claimed the credit amount to be rescinded on a previously filed tax return, the credit allocation period for a particular calendar year is closed, or the contribution has already been designated by the educational assistance organization to fund a scholarship account. No requests for rescission shall be made or considered after November 1.

(5) Severability. If any provision of this rule, or the application of it to any person or circumstance, is determined to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions of this rule which can be given effect without the invalid provision or application, and to that end, the provisions of this rule are severable.

*AUTHORITY: section 135.719, RSMo Supp. 2021. Emergency rule filed April 11, 2022, effective April 25, 2022, expires July 30, 2022. A proposed rule covering this same material was published in the March 1, 2022, issue of the Missouri Register.*

*PUBLIC COST: This emergency rule will cost state agencies or political subdivisions two million six thousand three hundred forty-six dollars (\$2,006,346) in the time the emergency is effective.*

*PRIVATE COST: This emergency rule will not cost private entities more than five hundred dollars (\$500) in the time the emergency is effective.*

**FISCAL NOTE  
PUBLIC COST**

- I.     **Department Title:** Title 15 – Elected Officials  
      **Division Title:** Division 50 – Treasurer  
      **Chapter Title:** Chapter 5 - Missouri Empowerment Scholarship Accounts Program

<b>Rule Number and Name:</b>	15 CSR 50-5.030 Tax Credit Program
<b>Type of Rulemaking:</b>	Emergency Rule

II.    **SUMMARY OF FISCAL IMPACT**

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
State Treasurer's Office	\$6,346
EAO scholarships/administration	\$2,000,000

III.   **WORKSHEET**

N/A

IV.    **ASSUMPTIONS**

This proposed rule establishes procedures for administration of the Missouri Empowerment Scholarship Accounts Program tax credits and specifies responsibilities of the treasurer and educational assistance organizations in administering and monitoring the tax credits. The cumulative amount of tax credits that may be allocated to all taxpayers cannot exceed \$25 million in the first year of the program, and shall be adjusted annually by the State Treasurer based on the CPI for all urban consumers in the Midwest region every year thereafter. In addition, the amount that shall be deposited into the Missouri Empowerment Scholarship Accounts Fund for administrative expenses is four percent of all annual contributions, which would total \$1 million during the first year if the maximum amount of contributions are received. These procedures are estimated to create the cost of adding one full-time employee to the State Treasurer's Office: \$76,155. The program will begin on July 1, 2022, and with the proposed rule ending on July 30, 2022, only one month of salary is necessary. To fit the timeframe of the emergency rule, one-twelfth (1/12<sup>th</sup>) of the total cost of adding one full-time employee was calculated. Similarly, the \$24,000,000 estimate for tax credits available for twelve (12) months of the program has been reduced to reflect one-twelfth (1/12<sup>th</sup>) of the cost to fit the timeframe of the emergency rule.

**Title 15—ELECTED OFFICIALS**  
**Division 50—Treasurer**  
**Chapter 5—Missouri Empowerment Scholarship**  
**Accounts Program**

**EMERGENCY RULE**

**15 CSR 50-5.040 Audits and Reporting Requirements**

***PURPOSE:** This rule establishes procedures for the audit and reporting requirements of the Missouri Empowerment Scholarship Accounts Program (the program) and specifies responsibilities of the treasurer, his or her staff, educational assistance organizations, parents, beneficiaries, and any third party designated by the treasurer to carry out services under the program, and is intended to ensure the program conforms with state statutes and promulgated rules. The treasurer has authority to establish standards and reporting requirements for audits performed on certified educational assistance organizations. This rule sets forth requirements to be met directly by the certified educational assistance organizations and the standards for the auditing and financial reporting.*

***EMERGENCY STATEMENT:** This emergency rule establishes procedures for the audit and reporting requirements of the Missouri Empowerment Scholarship Accounts Program and specifies responsibilities of the treasurer, his or her staff, educational assistance organizations, parents, beneficiaries, and any third party designated by the treasurer to carry out services under the program, and is intended to ensure the program conforms with state statutes and promulgated rules. This rule sets forth requirements to be met directly by the certified educational assistance organizations and the standards for the auditing and financial reporting. This emergency rule is necessary to protect a compelling governmental interest in ensuring the Missouri Empowerment Scholarship Accounts program, a new program enacted by the General Assembly in 2021 and effective July 1, 2022, is regulated by published rules that give the public and all interested parties notice regarding how the program will be governed. The appropriations necessary to implement the program did not exist until the passage of HB 3014 (2022) by the General Assembly on February 24, 2022. As a result of the short time frame between the passage of the law to its effective date and the lack of any appropriations for the program costs until the passage of HB 3014 (2022), the state treasurer's office finds a compelling governmental interest, which requires this emergency action. A proposed rule, which covers the same materials, was published in the March 1, 2022, issue of the *Missouri Register* and the comment period was completed on March 31, 2022. To ensure fairness to all persons and parties, the state treasurer's office waited until the conclusion of the comment period, and the emergency rule is identical to the version of the companion rule contained in the order of rulemaking that will be filed on May 12, 2022. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the *Missouri and United States Constitutions*. If the emergency rule was not enacted, the program would become effective prior to the final order of rulemaking becoming effective. The state treasurer's office believes this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed April 11, 2022, becomes effective April 25, 2022, and expires July 30, 2022.*

**(1) Definitions.**

(A) Existing Missouri Definitions. The following terms, as used in this rule, are defined in section 135.712, RSMo: educational assistance organization, parent, program, scholarship account, taxpayer. The following terms, as used in this rule, are defined in section 166.700, RSMo: curriculum, district, private school, qualified school, qualified student. The following term, as used in this rule, is defined in section 135.715, RSMo: qualifying contribution.

(B) Additional Definitions. The following definitions shall also apply to the following terms as they are used in this rule:

1. "Division" means the treasurer's office division of program administration; and
2. "School year" means the period that commences on the first day of July and ends on the thirtieth day of the following June.

**(2) Audits.**

**(A) Annual Audited Financial Statements.**

1. Annual Audited Financial Statements. The annual financial statements audit required by section 135.714, RSMo, shall be prepared by a certified public accountant and submitted to the treasurer within six (6) months after the close of the educational assistance organization's fiscal year and shall include the following information:

A. The name and address of the educational assistance organization;

B. Annual financial accounting to show:

(I) One hundred percent (100%) of its revenues from interest or investments is spent on scholarship accounts;

(II) At least ninety percent (90%) of its revenues from qualifying contributions is spent on scholarship accounts; and

(III) Marketing and administrative expenses do not exceed the thresholds established in section 135.714.1(5)(c), RSMo; and

C. An auditor's report on program compliance, based on a random sampling of accounts, with regard to use of student account funds for eligible program expenses.

**2. Requirements for Educational Assistance Organizations.**

A. The educational assistance organization is responsible for preparing and providing financial information to be included in the annual financial statements audit. The educational assistance organization shall maintain adequate accounting records for that purpose.

B. The educational assistance organization shall engage an independent auditor to conduct the audit. The treasurer does not recommend, select, or approve the educational assistance organization's auditor or the auditor's fee, except as provided in 15 CSR 50-5.040(2)(A)2.C. The educational assistance organization is responsible for fulfilling all contractual obligations with the auditor, including payment of all earned fees.

C. The educational assistance organization shall file a copy of the completed audit report with the treasurer within six (6) months after the close of the educational assistance organization's fiscal year. If any audit report fails to comply with promulgated rules, the treasurer shall notify the educational assistance organization and specify the defects. If the specified defects remain uncorrected after ninety (90) days from the date of the treasurer's notice to the organization, or if a copy of the required audit report has not been received by the treasurer within the specified time, the treasurer shall make, or cause to be made, the required audit at the expense of the educational assistance organization.

**3. Standards for Auditing and Financial Reporting.**

A. The independent auditor shall meet all requirements of Chapter 326, RSMo, and the code of professional ethics and rules of conduct promulgated by the Missouri State Board of Accountancy.

B. The audit shall conform to generally accepted auditing standards (GAAS) promulgated by the Auditing Standards Board of the American Institute of Certified Public Accountants.

C. All audits shall conform to the standards (hereafter referred to as "generally accepted government auditing standards") established by the Comptroller General of the United States and applicable to financial audits of government entities, programs, activities, and functions.

D. The contents of the financial statement audit report shall be presented in conformity with generally accepted accounting principles. If the financial statement audit report is not presented in conformity with generally accepted accounting principles, then the independent auditor shall make appropriate audit report modifications and disclosures. The auditor shall certify the report is free of material misstatements.

E. Nothing in the rules promulgated for audits of certified educational assistance organizations shall be construed as restricting, limiting, or relieving the independent auditor of his or her professional judgment or responsibility.

(B) Use of Account Funds.

1. Account funds may only be used for the qualified student for whom the account was awarded.

2. Use of account funds shall be limited to qualified expenses as defined in 166.705.1(4), RSMo.

3. The treasurer or a third party with whom the treasurer contracts shall establish and maintain a database of approved vendors and expenses. Similar expenses by similarly situated account holders shall be treated in the same manner. This section does not create authorization for an account holder to expend funds in a manner not permitted by statute.

4. Use of account funds must be substantiated by documentation, in a format acceptable to the treasurer.

5. The treasurer reserves the right to make final determination with regard to eligible use of account funds.

(C) Reviews of Accounts.

1. Procedures for conducting exams on use of accounts funds. The treasurer may conduct or contract for review of expenses pursuant to this section to ensure program funds are used only for qualified expenses, and shall request periodic reports on the use of account funds from the educational assistance organization or a designated third party.

2. Procedures for conducting random reviews of accounts. The treasurer may randomly, through an in-person site visit or an electronic request, sample the accounts held by an educational assistance organization. The sampling of accounts may include, but is not limited to, a review of student records and expenses, tracking mechanisms for reporting student outcomes, and contribution tracking.

3. Procedures for conducting quarterly reviews of accounts. The treasurer shall provide to the educational assistance organization quarterly report forms for the purpose of reporting program performance and financial data. The educational assistance organization is responsible for preparing and submitting the quarterly program reports to the treasurer within thirty (30) days after each quarter's end. The treasurer shall review quarterly program reports within thirty (30) days of receipt and conduct any follow-up or remediation actions as necessary.

4. Procedures for conducting annual reviews of accounts. The treasurer shall review the Annual Statutory Audit submitted by the educational assistance organization for compliance with program requirements and performance.

(D) 2023-2024 Audit Required by Statute. Beginning with the 2023-2024 school year, the treasurer shall conduct or contract for annual audits of Missouri Empowerment Scholarship Accounts to verify compliance with statutory requirements of the program. This audit shall conform to the standards for auditing of governmental organizations, programs, activities, and functions established by the comptroller of the United States.

(3) Reporting Requirements.

(A) Annual Reports. The following annual reports, unless otherwise specified, shall be due on August 1, for the period of July 1 through June 30 immediately preceding:

1. Results from annual state achievement tests or nationally norm-referenced tests for grades requiring testing under the statewide assessment system set forth in section 160.518, RSMo;

2. Student information that would allow the treasurer to aggregate data by grade level, gender, family income level, and race;

3. Results from the annual parental satisfaction survey, including information about the number of years the parent's child has participated in the program;

4. Rates of high school graduation; and

5. To the extent the data is provided or otherwise available to the educational assistance organization, rates of college attendance and

college graduation for participating students.

(B) Monthly. Remittance Report. An educational assistance organization shall submit a remittance report to the treasurer no later than the 15th of each month following a month in which the educational assistance organization received a contribution from a taxpayer. The remittance report shall include 1) a listing of all donors for which the educational assistance organization has submitted the donor's documentation to claim the credit; and 2) four percent (4%) of the total qualifying contributions received by the educational assistance organization for that calendar month to be deposited in the Missouri Empowerment Scholarship Accounts fund. Money shall be remitted by Automated Clearing House (ACH) transfer or check made payable to the treasurer and delivered to the division when the report is filed.

(C) Quarterly. Quarterly Report. An educational assistance organization shall submit a quarterly report, which shall include the number of scholarships awarded, the dollar amount of scholarships awarded, the dollar amount of funds raised for tax credits, and any other information deemed necessary by the treasurer.

(D) Statutory Report. On July 1, 2027, the treasurer shall issue a report on the state of the program. The report shall include information regarding the finances of the educational assistance organizations and educational outcomes of qualified students. This report shall be posted on the treasurer's official website.

(E) Other Reporting. The following information shall be submitted by August 1, regardless of an educational assistance organization's fiscal year, for the preceding calendar year, unless granted an extension by the treasurer:

1. The name and address of the educational assistance organization;

2. The name and address of each qualified student for whom a parent opened a scholarship account with the organization;

3. The total number and total dollar amount of contributions received during the previous calendar year;

4. The total number and total dollar amount of scholarship accounts opened during the previous calendar year;

5. The total dollar amount spent on marketing and administrative expenses during the previous calendar year;

6. The total dollar amount remitted to the division for administrative costs during the previous calendar year; and

7. The total dollar amount of revenue from interest or investments during the previous calendar year.

(4) Online Anonymous Fraud Reporting Service. Beginning July 1, 2022, the treasurer shall create an online anonymous fraud reporting service to accept any reports of fraud pertaining to the program. Such anonymous fraud reporting service shall be located on the treasurer's official website and shall transmit anonymous reports to the treasurer via web interface.

(5) Dedicated Anonymous Telephone Hotline. Beginning July 1, 2022, the treasurer shall have a dedicated anonymous telephone hotline for reporting any fraud related to the program. Such hotline shall be toll-free and shall not permit the tracing of the caller.

(6) Test Results and Graduation Rates. Beginning July 1, 2025, the treasurer shall annually post on the treasurer's official website the following information:

(A) Student test results and associated learning gains. These findings shall be aggregated by the students' grade level, gender, family income level, number of years of participation in the scholarship program, and race; and

(B) Graduation rates.

(7) Severability. If any provision of this rule, or the application of it to any person or circumstance, is determined to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions of this rule which can be given effect without the invalid provision or application, and to that end, the provisions of this rule are

severable.

*AUTHORITY:* section 135.719, RSMo Supp. 2021. Emergency rule filed April 11, 2022, effective April 25, 2022, expires July 30, 2022. A proposed rule covering this same material was published in the March 1, 2022, issue of the **Missouri Register**.

*PUBLIC COST:* This emergency rule will cost state agencies or political subdivisions seventy thousand six hundred forty-one dollars (\$70,641) in the time the emergency is effective.

*PRIVATE COST:* This emergency rule will not cost private entities more than five hundred dollars (\$500) in the time the emergency is effective.

**FISCAL NOTE  
PUBLIC COST**

- I. Department Title:** Title 15 – Elected Officials  
**Division Title:** Division 50 – Treasurer  
**Chapter Title:** Chapter 5 - Missouri Empowerment Scholarship Accounts Program

<b>Rule Number and Name:</b>	15 CSR 50-5.040 Audits and Reporting Requirements
<b>Type of Rulemaking:</b>	Emergency Rule

**II. SUMMARY OF FISCAL IMPACT**

Affected Agency or Political Subdivision	Estimated Cost of Compliance in the Aggregate
State Treasurer's Office	\$70,641

**III. WORKSHEET**  
N/A

**IV. ASSUMPTIONS**

This rule establishes procedures for the audit and reporting requirements of the Missouri Empowerment Scholarship Accounts Program and specifies responsibilities of the treasurer, his or her staff, educational assistance organizations, parents, beneficiaries, and any third party designated by the treasurer to carry out services under the program. In addition, this rule sets forth requirements to be met directly by the certified educational assistance organizations and the standards for the auditing and financial reporting. These procedures are estimated to create of cost of adding one full-time employee to the State Treasurer's Office: \$76,155. The amount that shall be deposited into the Missouri Empowerment Scholarship Accounts Fund for the State Treasurer's administrative expenses is four percent of all annual contributions, which would total \$1 million during the first year if the maximum amount of contributions are received. When accounting for the other two full-time employees necessitated by proposed rules 15 CSR 50-5.020 and 15 CSR 50-5.030, there is a net cost of \$771,532. The program will begin on July 1, 2022, and with the proposed rule ending on July 30, 2022, only one month of expenses are needed. To fit the timeframe of the emergency rule, one-twelfth (1/12<sup>th</sup>) of the net cost was calculated.

**Title 15—ELECTED OFFICIALS**  
**Division 50—Treasurer**  
**Chapter 5—Missouri Empowerment Scholarship**  
**Accounts Program**

**EMERGENCY RULE**

**15 CSR 50-5.050 Educational Assistance Organizations**

***PURPOSE:** This rule establishes procedures and requirements for educational assistance organizations participating in the Missouri Empowerment Scholarship Accounts Program (the program) and is intended to ensure that the program conforms to state statutes and regulations.*

***EMERGENCY STATEMENT:** This emergency rule establishes procedures and requirements for educational assistance organizations participating in the Missouri Empowerment Scholarship Accounts Program (the program) and is intended to ensure that the program conforms to state statutes and regulations. This emergency rule is necessary to protect a compelling governmental interest in ensuring the Missouri Empowerment Scholarship Accounts program, a new program enacted by the General Assembly in 2021 and effective July 1, 2022, is regulated by published rules that give the public and all interested parties notice regarding how the program will be governed. The appropriations necessary to implement the program did not exist until the passage of HB 3014 (2022) by the General Assembly on February 24, 2022. As a result of the short time frame between the passage of the law to its effective date and the lack of any appropriations for the program costs until the passage of HB 3014 (2022), the state treasurer's office finds a compelling governmental interest, which requires this emergency action. A proposed rule, which covers the same materials, was published in the March 1, 2022, issue of the *Missouri Register* and the comment period was completed on March 31, 2022. To ensure fairness to all persons and parties, the state treasurer's office waited until the conclusion of the comment period, and the emergency rule is identical to the version of the companion rule contained in the order of rulemaking that will be filed on May 12, 2022. The scope of this emergency rule is limited to the circumstances creating the emergency and complies with the protections extended in the *Missouri* and *United States Constitutions*. If the emergency rule was not enacted, the program would become effective prior to the final order of rulemaking becoming effective. The state treasurer's office believes this emergency rule is fair to all interested persons and parties under the circumstances. This emergency rule was filed April 11, 2022, becomes effective April 25, 2022, and expires July 30, 2022.*

(1) Certification. Any non-profit organization registered in this state that is exempt from federal taxation under the *Internal Revenue Code* may apply with the treasurer to be a certified educational assistance organization.

(A) Annual Application Deadline. The application deadline for a certification for a school year, as that term is defined in section 160.041.1, RSMo, shall be published annually by the treasurer.

(2) Requirements.

(A) Qualifications of Educational Assistance Organizations. The following are the qualifications and requirements necessary for an educational assistance organization to be eligible for certification by the treasurer to participate in the program:

1. An educational assistance organization shall demonstrate it is exempt from federal income tax under Section 501(c)(3) of the *Internal Revenue Code* of 1986, as amended;

2. No educational assistance organization that has been through a Chapter 7 or Chapter 11 bankruptcy in the seven (7) years immediately preceding application for certification shall be qualified to be certified as an educational assistance organization;

3. Financial viability shall be demonstrated by an educational assistance organization's most recent year audited financial statements, Form 990, or other financial records as determined by the treasurer;

4. An educational assistance organization shall not have a president, officers, or director who owns or operates a qualified school that is participating in the program;

5. An educational assistance organization shall not provide a scholarship account to a child of a member of its board, including the president, officers, director, or an employee of the educational assistance organization; and

6. An educational assistance organization shall comply with the provisions of section 285.530, RSMo.

(3) Program Participation.

(A) Qualified Student Eligibility. A Missouri resident who is a qualified student designated as a beneficiary in a participation agreement may be a recipient of an Empowerment Scholarship Account grant. A parent that obtains a scholarship account shall provide the valid Social Security number or individual taxpayer identification number and address in the United States of the beneficiary of the applicable scholarship account. Social security numbers will be utilized for student identification and department of elementary and secondary education funding purposes. A qualified student shall only be the beneficiary of one (1) scholarship account administered by the program.

1. Within thirty (30) days of the United States Department of Agriculture publishing in the *Federal Register* the income eligibility guidelines to be used in determining eligibility for free-and-reduced-price meals under the National School Lunch Program and the School Breakfast Program, the treasurer shall publish the program's income eligibility guidelines on the treasurer's official website.

2. Household income shall be determined using the eligibility criteria for free and reduced price meals under the National School Lunch Program and the School Breakfast Program.

(B) Parent Eligibility. A parent may be any individual who 1) is a Missouri resident, 2) submits to an education assistance organization a completed participation agreement, and 3) otherwise meets the qualifications set forth in Missouri law and promulgated rules governing the program. A parent that applies for a scholarship account shall provide the valid Social Security number or individual taxpayer identification number and address in the United States of the qualified student.

(C) Participation Agreements. To participate in the program, a prospective parent shall submit a completed qualified student application and participation agreement to an educational assistance organization that has approved the qualified school the student will attend by the deadline established by the treasurer. Educational assistance organizations shall accept rolling admissions into the program. Within thirty (30) days of receipt of a completed qualified student application and participation agreement, the educational assistance organization shall notify the parent in writing that the application is approved, granted conditional approval pending funding, or denied, in accordance with the criteria set forth in section 166.700(8), RSMo, unless granted an extension by the treasurer. The participation agreement shall provide that the parent (and any successor account owner) will retain oversight over payments made under the program and for the benefit of the beneficiary designated by such parent (or the successor account owner). Only one (1) parent and one (1) beneficiary is permitted per scholarship account. Each participation agreement shall provide that the participation agreement may be cancelled upon the terms and conditions set forth therein.

1. Agreement. The treasurer shall prescribe the form and content of the program participation agreement.

2. Withdrawal. A parent may cancel a participation agreement and withdraw a qualified student from the program at any time by submitting to the educational assistance organization a written notice to terminate the participation agreement in such form as the treasurer



may specify. A parent and a beneficiary of a cancelled participation agreement shall continue to be subject to the terms and conditions of the program during any term of schooling in which tuition was paid for using scholarship grant funds. The qualified student's scholarship account shall be closed and any remaining funds shall be returned to the educational assistance organization for redistribution to other qualified students.

3. Copy of Agreement to Parent. Upon request by a parent, the educational assistance organization shall provide the parent with a copy of the participation agreement executed by the parent, mailed within ten (10) business days of receipt of the parent's request.

4. FERPA and Age 18. Any eligible student that attains the age of eighteen (18) while still enrolled in qualified school that is subject to the provisions of the Family Educational Rights and Privacy Act (FERPA) shall provide any school records to an educational assistance organization or the treasurer when requested. Failure of the eligible student to provide school records as requested by an educational assistance organization or the treasurer shall result in the immediate suspension of the eligible student's scholarship account and may result in the eligible student being required to reimburse the educational assistance organization for any program funds expended for the benefit of the eligible student during the term in which the scholarship was suspended. Any such funds that are reimbursed to an educational assistance organization shall be redistributed to other qualified students.

(D) Limitation on Additional Scholarships for Newly Qualified Students. In the event the amount appropriated by the general assembly in any fiscal year for pupil transportation pursuant to section 163.161, RSMo, is less than \$111,562,312, no additional scholarships for newly qualified students shall be awarded. Students who received a scholarship in a previous year shall be eligible to apply for renewal. If the general assembly does not appropriate the required amount, the treasurer shall notify participating educational assistance organizations no later than June 1 that no newly qualified students shall receive a scholarship award for the upcoming fiscal year.

(E) Background Checks.

1. An educational assistance organization shall conduct a review of criminal history records maintained by the Missouri State Highway Patrol in the Missouri criminal records repository of all operators, directors, executives, board members, and employees and exclude from employment or governance any individual who might reasonably pose a risk to the appropriate use of contributed funds or who is listed on the sex offender registry. Any such criminal background check shall be provided to the treasurer upon request.

2. An educational assistance organization shall conduct a review of criminal history records maintained by the Federal Bureau of Investigation of any employee who has signatory authority on any educational assistance organization bank account or who has access to the accounting system of the educational assistance organization, and exclude from employment or governance any individual who might reasonably pose a risk to the appropriate use of contributed funds. Any such criminal background check shall be provided to the treasurer upon request.

(F) Investment Policy. When investing any contributions received from the program, an educational assistance organization shall adhere to the written Missouri Empowerment Scholarship Account investment policy prepared and maintained by the treasurer.

(G) Financial Accountability and Viability.

1. Surety Bond. An educational assistance organization shall file with the treasurer, within thirty (30) days of notification of certification and allocation, unless granted an extension by the treasurer, a surety bond with the Missouri State Treasurer named as obligee in an amount equal to the aggregate amount of contributions expected to be received during the school year, or pledge collateral in an amount determined by the treasurer to demonstrate the financial viability of the organization.

2. Annual Audited Financial Statements. An educational assistance organization shall submit to the treasurer annual audited finan-

cial statements, which have been audited by a certified public accountant within six (6) months of the end of the educational assistance organization's fiscal year, unless granted an extension by the treasurer. The auditing certified public accountant shall certify the report is free of material misstatements or misrepresentations.

(H) Testing of Students. Educational assistance organizations shall ensure qualified students take the state achievement tests or nationally norm-referenced tests that measure learning gains in math and English language arts, and provide for value-added assessment, in grades that require testing under the statewide assessment system set forth in section 160.518, RSMo. Costs of this testing requirement may be covered by the scholarships distributed by the educational assistance organization. Beginning with the first year of testing and on an annual basis thereafter, the educational assistance organization shall provide the parents of each student who was tested and the treasurer a copy of the test results.

(I) Reports and Audits. Educational assistance organizations certified by the treasurer to participate in the program shall submit all reports and audits required by state statutes and promulgated rules.

(J) Parental Satisfaction Survey. No later than March 1, an educational assistance organization shall distribute the annual parental satisfaction survey to all parents with whom the organization has a current participation agreement. The treasurer shall prepare and maintain the form of the annual parental satisfaction survey which shall include questions written to obtain the following information:

1. A parent's level of satisfaction with the child's academic achievement, including academic achievement at the school the child attends through the scholarship program versus academic achievement at the school previously attended; and

2. A parent's level of satisfaction with school safety at the school the child attends through the scholarship program versus safety at the school previously attended.

(K) Excess Funds. Any funds remaining after an educational assistance organization distributes scholarships and takes statutory administrative and marketing fees shall be used for scholarship accounts.

(L) Readiness. Prior to being allocated any tax credits, an educational assistance organization must demonstrate to the treasurer's satisfaction, by providing the readiness information requested in the application to be certified, that it is able to begin granting scholarships for the upcoming school year.

(4) Scholarships. All grants to scholarship accounts shall be in the form of a deposit by an educational assistance organization into the scholarship account. The maximum amount which may be contributed annually by an educational assistance organization with respect to a beneficiary shall be established by the treasurer, but in no event shall it exceed a total annual grant amount equal to the state adequacy target as defined in section 163.011, RSMo, and calculated annually by the Department of Elementary and Secondary Education.

(5) Changes of Designated Parent. A parent may transfer ownership of an account to another parent eligible to oversee the account under the provisions of the statute and this rule, and upon receipt of a request for change of account ownership that satisfies the criteria set forth in this section, the transferee shall be considered the parent for all purposes related to the program.

(A) General Rule. Any such change of account ownership shall be effective provided the transfer completed by the parent 1) is irrevocable, 2) transfers all oversight, 3) the transferee satisfies the definition of "parent" as that term is defined in section 135.712.2(2), RSMo, and 4) is submitted to the educational assistance organization on a change of account ownership form in such form as the treasurer may specify from time to time.

(B) Designation of Successor Account Authority. Any parent may designate a successor account owner for his or her account, to become the sole authority of the account automatically upon the death or disability of such parent. Prior to the initial action taken by the successor account owner following the death or disability of the

parent, the successor account owner shall provide the educational assistance organization a certified copy of a death certificate sufficiently identifying said deceased parent by name and Social Security number or taxpayer identification number, or such other proof of death as is recognized under applicable law, or shall provide sufficient proof of disability. The successor account owner shall provide any other documentation requested to establish he or she satisfies the definition of "parent" as that term is defined in section 135.712.2(2), RSMo.

(6) Payment of Expenses.

(A) Qualified Expenses. A parent may request a qualified withdrawal from his or her account by submitting a completed request for a qualified withdrawal to the educational assistance organization in such form as the treasurer may specify from time to time.

(B) Limitation on Expenses.

1. The annual expenses for any one category set forth in section 166.705.1(4), RSMo, may be limited by the treasurer from time to time. If the treasurer limits the annual expenses for any one category, those limitations shall be communicated to the educational assistance organizations no later than July 1 for the following school year.

2. Mileage Limitation. Mileage reimbursement shall not exceed the state mileage reimbursement rate authorized by section 33.095, RSMo.

3. Computer Devices. Expenses for computer hardware and other technological devices shall be limited to a single computer device per student every three (3) years, unless otherwise pre-approved by the educational assistance organization as a necessary educational resource, including assistive devices and accessible educational hardware and materials. Smartphones are specifically excluded from this category of expenses.

4. Specialized After-School Education Program. A specialized after-school education program is any after-school program that provides services during non-school hours to support student learning, including tutoring, homework help, and other academic enrichment, such as hands-on math, reading/language arts, and science programs. Specialized after-school education programs do not include child care provided by a child-care facility, as that term is defined in section 210.201(3), RSMo, or any child care provided by a person or facility that is providing care to six or less children.

5. Summer Education Programs. A summer education program is any educational program that occurs outside the regular school term during the months of June, July, and August that provides services to support student learning, including tutoring, homework help, credit recovery, and other academic enrichment, such as hands-on math, reading/language arts, and science programs. Summer education programs do not include child care provided by a child-care facility, as that term is defined in section 210.201(3), RSMo, or any child care provided by a person or facility that is providing care to six or less children.

(7) Distribution Limitations. No distributions shall be made within thirty (30) days of receipt by the board of a completed change of parent form or request to change the mailing address of the parent, unless the current parent's signature has an acknowledgement by a notary on the request.

(8) Costs of Administration. All costs of administration of the program shall be borne by the educational assistance organizations and the treasurer's office.

(9) Funds for the Administration of the Program.

(A) Educational Assistance Organization Administration Costs. An educational assistance organization may withhold from contributions an amount to cover the costs of administering the program, up to the maximum amounts authorized for marketing and administrative expenses in section 135.714.1(5)(c), RSMo. All remaining funds

shall be made available to qualified students for scholarship accounts.

(B) Treasurer Administration Costs. An educational assistance organization shall submit a remittance report to the treasurer no later than the 15th of each month following any month in which the educational assistance organization received a contribution from one (1) or more taxpayers. The remittance report shall include 1) a copy of the treasurer approved receipt the educational assistance organization provided to each taxpayer from which it received a contribution to indicate the value of the contribution received from that taxpayer, and 2) four percent (4%) of the total qualifying contributions received by the educational assistance organization for that calendar month, to be deposited in the Missouri Empowerment Scholarship Accounts fund. Money shall be remitted by Automated Clearing House (ACH) transfer or check made payable to the Missouri State Treasurer and delivered to the treasurer's office when the report is filed.

(10) Scholarship Accounts.

(A) Scholarship Account Distributions. Scholarship account grants may be distributed either four (4) times per year or in a single lump sum at the beginning of the school year as requested by the parent of a qualified student. The annual total of all such distributions to scholarship accounts shall not exceed a total annual grant amount equal to the state adequacy target as calculated by the Department of Elementary and Secondary Education. Distributions shall be in the form of a deposit to the scholarship account of a qualified student.

(B) End of Year Balance. Any funds remaining in a qualified student's scholarship account at the end of a school year shall remain in the account to be used for qualified expenses and shall not be returned to the educational assistance organization.

(C) Separate Accounting. An educational assistance organization shall provide separate accounting for each individual scholarship account.

(11) Renewal of Scholarship Accounts. Scholarships eligible for renewal shall be renewed on or before July 1.

(12) Completion of Secondary Education. Funds remaining in a scholarship account after an eligible student has completed their secondary education shall only be used for expenses set forth in section 166.705.1(4)(g), RSMo, and shall be spent no later than June 30 immediately following such completion. Any funds remaining in a scholarship account after the June 30 immediately following a qualified student's completion of their secondary education shall be returned to the educational assistance organization to be redistributed to other qualified students for scholarship accounts.

(13) State Adequacy Target. The annual total grant amount shall not exceed an amount equal to the state adequacy target as defined in section 163.011, RSMo, and calculated by the Department of Elementary and Secondary Education. No later than November 1 of the school year prior to the school year for which it is effective, the treasurer shall publish on its website and notify educational assistance organizations of the state adequacy target for the following school year as calculated by the Department of Elementary and Secondary Education.

(14) Distribution Order. Priority must be given to eligible students in the following tiered order:

(A) Students that have an approved individualized education plan (IEP) or students living in a household whose total annual income does not exceed an amount equal to one hundred percent (100%) of the income standard used to qualify for free and reduced price lunches;

(B) Students living in a household whose total annual income does not exceed an amount equal to two hundred percent (200%) of the income standard used to qualify for free and reduced price lunches; and

(C) All other qualified students.

The treasurer shall notify all educational assistance organizations when they are authorized to make distributions to eligible students in the second and third tiers.

(15) Non-Compliance or Fraud.

(A) Revocation. The treasurer may revoke the certification of any educational assistance organization that is found to be in non-compliance with applicable state laws and regulations. If the treasurer receives information, directly or indirectly, which gives the treasurer reason to believe an educational assistance organization has intentionally and substantially failed to comply with the provisions of sections 135.712 to 135.719, RSMo, and 166.700 to 166.720, RSMo, promulgated rules, or any other provision of law, the treasurer may suspend the certification of such educational assistance organization. In such a case, the treasurer shall notify the educational assistance organization in writing of the grounds for the proposed suspension of certification and provide the organization an opportunity to respond to the allegations in writing, or upon request, through a hearing conducted in accordance with the provisions of Chapter 536, RSMo. Suspension of an educational assistance organization's certification by the treasurer shall not be a prerequisite nor a substitute for any other civil or criminal causes of action to which such organization may otherwise be subject, but is in addition to such possible remedies. Any information obtained or compiled by the treasurer in determining whether to suspend a certification may be disclosed to appropriate law enforcement agencies, in any investigation, action or proceeding, civil or criminal, brought by a governmental agency to enforce the laws of this state upon court order in any action or proceeding where such information is material to an issue in the action or proceeding. After a twelve (12) month waiting period, any educational assistance organization whose certification has been suspended may thereafter seek to be re-certified in accordance with the applicable laws governing certification.

(B) Notification. Any educational assistance organization suspended, revoked, or otherwise barred from the program by the treasurer shall immediately notify affected parents of qualified students of the decision.

(16) Unspent Balance. Any educational assistance organization that does not apply for recertification following a year in which they were previously certified, or whose certification is suspended, revoked, or otherwise not renewed by the treasurer, shall immediately notify the state treasurer's office of the amount of the unspent balance. The state treasurer's office shall direct the educational assistance organization to either distribute the unspent funds to other specified educational assistance organizations in good standing, or to return any unspent balance to the treasurer for redistribution to educational assistance organizations in good standing.

(17) Number of Certified Educational Assistance Organizations. The treasurer shall limit the number of certified educational assistance organizations to no more than ten (10) in any single school year, with no more than six (6) having their principal place of business in any one (1) of the following entities: Greene County, Jackson County, St. Charles County, St. Louis County, or St. Louis City. An educational assistance organization will be evaluated based on experience, geographic coverage pertaining to eligible students it can serve, readiness to award scholarship grants, and the organization's anticipated administrative expenses. All decisions regarding certification are final.

(18) Severability. If any provision of this rule, or the application of it to any person or circumstance, is determined to be invalid by a court of competent jurisdiction, such invalidity shall not affect other provisions of this rule which can be given effect without the invalid provision or application, and to that end, the provisions of this rule are severable.

*AUTHORITY: section 135.719, RSMo Supp. 2021. Emergency rule filed April 11, 2022, effective April 25, 2022, expires July 30, 2022. A proposed rule covering this same material was published in the March 1, 2022, issue of the Missouri Register.*

*PUBLIC COST: This emergency rule will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the time the emergency is effective.*

*PRIVATE COST: This emergency rule will not cost private entities more than five hundred dollars (\$500) in the time the emergency is effective.*

**Title 20—DEPARTMENT OF COMMERCE AND INSURANCE**

**Division 2150—State Board of Registration for the Healing Arts**

**Chapter 7—Licensing of Physician Assistants**

**EMERGENCY AMENDMENT**

**20 CSR 2150-7.135 Physician Assistant Supervision Agreements.**  
The board is amending section (8).

*PURPOSE: The amendment changes the mileage limitation for services provided in any Missouri correction center.*

*EMERGENCY STATEMENT: The Missouri State Board of Registration for the Healing Arts (board) finds that an immediate danger to the public health, safety, or welfare, particularly to the health, safety, and welfare of Missouri's incarcerated population, requires emergency action by increasing the mileage restrictions to two hundred (200) miles for service received in a Missouri correctional center. The mileage restriction directly impacts access to healthcare providers which can lead to rescheduled or missed appointments, delayed care, and missed or delayed medication use. These consequences lead to poorer management of chronic illness and thus poorer health outcomes.*

*Additionally, this emergency amendment is necessary to preserve a compelling governmental interest that requires an early effective date by addressing the access of Missouri's incarcerated population to healthcare to improve health outcomes, reduced health disparities, and lower healthcare expenditures. The board believes that procedures best calculated to assure fairness to all interested persons and parties in that the mileage restrictions have been discussed at the Missouri State Board of Registration for the Healing Arts board meeting on March 21, 2022 which provided adequate public notice for the proposed amendment. This emergency amendment limits its scope to the circumstances creating the emergency and complies with the protections extended by the Missouri and United States Constitutions. The board believes this emergency amendment to be fair to all interested persons and parties under the circumstances. This emergency amendment was filed April 4, 2022, becomes effective April 18, 2022, and expires June 29, 2022.*

(8) The following shall apply in the use of a supervision agreement by a physician assistant who provides health care services that include the diagnosis and initiation of treatment for acutely or chronically ill or injured persons:

**(D) If the physician assistant is providing services in any Missouri correctional center, as defined in section 217.010, RSMo, the collaborating physician and collaborating physician assistant shall practice within two hundred (200) miles by road of one another; and**

**[(D)](E) If the physician assistant is collaborating with a physician who is waiver-certified for the use of buprenorphine, pursuant to section 630.875, RSMo, the physician assistant may participate in the**

“Improved Access to Treatment for Opioid Addictions Program” (IATOAP) in any area of the state and provide all services and functions of a physician assistant. A remote collaborating physician working with an on-site APRN shall be considered to be on-site for the purposes of IATOAP.

*AUTHORITY: section 334.735, RSMo Supp. [2018] 2021. This rule originally filed as 4 CSR 150-7.135. Original rule filed Jan. 3, 1997, effective July 30, 1997. For intervening history, please consult the Code of State Regulations. Emergency amendment filed April 4, 2022, effective April 18, 2022, expires June 29, 2022.*

*PUBLIC COST: This emergency amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the time the emergency is effective.*

*PRIVATE COST: This emergency amendment will not cost private entities more than five hundred dollars (\$500) in the time the emergency is effective.*

**T**his section will contain the final text of the rules proposed by agencies. The order of rulemaking is required to contain a citation to the legal authority upon which the order of rulemaking is based; reference to the date and page or pages where the notice of proposed rulemaking was published in the *Missouri Register*; an explanation of any change between the text of the rule as contained in the notice of proposed rulemaking and the text of the rule as finally adopted, together with the reason for any such change; and the full text of any section or subsection of the rule as adopted which has been changed from that contained in the notice of proposed rulemaking. The effective date of the rule shall be not less than thirty (30) days after the date of publication of the revision to the *Code of State Regulations*.

**T**he agency is also required to make a brief summary of the general nature and extent of comments submitted in support of or opposition to the proposed rule and a concise summary of the testimony presented at the hearing, if any, held in connection with the rulemaking, together with a concise summary of the agency's findings with respect to the merits of any such testimony or comments which are opposed in whole or in part to the proposed rule. The ninety-(90-) day period during which an agency shall file its Order of Rulemaking for publication in the *Missouri Register* begins either: 1) after the hearing on the Proposed Rulemaking is held; or 2) at the end of the time for submission of comments to the agency. During this period, the agency shall file with the secretary of state the order of rulemaking, either putting the proposed rule into effect, with or without further changes, or withdrawing the proposed rule.

**Title 5—DEPARTMENT OF ELEMENTARY AND  
SECONDARY EDUCATION  
Division 20—Division of Learning Services  
Chapter 200—Office of College and Career Readiness**

**ORDER OF RULEMAKING**

By the authority vested in the State Board of Education (board) under section 161.092, RSMo 2016, and section 170.018, RSMo Supp. 2021, the board adopts a rule as follows:

**5 CSR 20-200.265 Computer Science is adopted.**

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on January 18, 2022 (47 MoReg 68-69). No changes have been made in the text of the proposed rule, so it is not reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY AND  
SECONDARY EDUCATION  
Division 20—Division of Learning Services  
Chapter 200—Office of College and Career Readiness**

**ORDER OF RULEMAKING**

By the authority vested in the State Board of Education (board) under sections 161.092, 161.093, and 167.031, RSMo 2016, and section

161.095, RSMo Supp. 2021, the board amends a rule as follows:

**5 CSR 20-200.310 Administration of High School Equivalence Program is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 18, 2022 (47 MoReg 69-70). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 5—DEPARTMENT OF ELEMENTARY AND  
SECONDARY EDUCATION  
Division 20—Division of Learning Services  
Chapter 300—Office of Special Education**

**ORDER OF RULEMAKING**

By the authority vested in the State Board of Education (board) under sections 161.092 and 162.685, RSMo 2016, the board hereby amends a rule as follows:

**5 CSR 20-300.110 is amended.**

A notice of proposed rulemaking was not published because state program plans required under federal education acts or regulations are specifically exempt under section 536.021, RSMo. During December 2021, the Office of Special Education conducted two (2) public hearing webinars regarding proposed changes to the Part B State Plan implementing the Individuals with Disabilities Education Act (IDEA).

This rule becomes effective thirty (30) days after publication in the *Code of State Regulations*. This rule describes Missouri's services for children with disabilities, in accordance with Part B of the Individuals with Disabilities Education Act (IDEA).

**5 CSR 20-300.110 Individuals with Disabilities Education Act, Part B.** *This order of rulemaking amends the incorporated by reference material, Regulations Implementing Part B of the Individuals with Disabilities Education Act, to bring the program plan in compliance with federal statutes.*

(2) The content of this state plan for the Individuals with Disabilities Education Act (IDEA), Part B (revised March 2022), which is hereby incorporated by reference and made a part of this rule, meets the federal statute and Missouri's compliance in the following areas. A copy of the IDEA, Part B, is published by and can be obtained from the Department of Elementary and Secondary Education, Office of Special Education, 205 Jefferson Street, PO Box 480, Jefferson City, MO 65102-0480, and at its website at <https://dese.mo.gov/governmental-affairs/dese-administrative-rules/incorporated-reference-materials/IDEAPartB-2014>. This rule does not incorporate any subsequent amendments or additions.

*AUTHORITY: sections 161.092 and 162.685, RSMo 2016. This rule previously filed as 5 CSR 70-742.140. Original rule filed April 11, 1975, effective April 21, 1975. For intervening history, please consult the Code of State Regulations. Amended: Filed April 11, 2022, effective June 30, 2022.*

*PUBLIC COST: This proposed amendment will not cost state agencies*

or political subdivisions more than five hundred dollars (\$500) in the aggregate.

*PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars (\$500) in the aggregate.*

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 8—Inheritance and Estate Tax**

**ORDER OF RULEMAKING**

By the authority vested in the director of revenue under sections 136.030 and 136.120, RSMo 2016, the director rescinds a rule as follows:

**12 CSR 10-8.010 Definitions is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 18, 2022 (47 MoReg 70). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 8—Inheritance and Estate Tax**

**ORDER OF RULEMAKING**

By the authority vested in the director of revenue under sections 136.030 and 136.120, RSMo 2016, the director rescinds a rule as follows:

**12 CSR 10-8.020 Property Subject to Tax is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 18, 2022 (47 MoReg 70). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 8—Inheritance and Estate Tax**

**ORDER OF RULEMAKING**

By the authority vested in the director of revenue under sections 136.030 and 136.120, RSMo 2016, the director rescinds a rule as follows:

**12 CSR 10-8.030 Federal Death Tax Credit is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 18, 2022 (47 MoReg 70-71). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 8—Inheritance and Estate Tax**

**ORDER OF RULEMAKING**

By the authority vested in the director of revenue under sections 136.030 and 136.120, RSMo 2016, the director rescinds a rule as follows:

**12 CSR 10-8.120 Notice of Intention to Transfer Assets  
is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 18, 2022 (47 MoReg 71). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 8—Inheritance and Estate Tax**

**ORDER OF RULEMAKING**

By the authority vested in the director of revenue under sections 32.065, 145.551, and 145.961, RSMo 2016, the director rescinds a rule as follows:

**12 CSR 10-8.160 Estate Tax Interest Rate is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 18, 2022 (47 MoReg 71). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 8—Inheritance and Estate Tax**

**ORDER OF RULEMAKING**

By the authority vested in the director of revenue under section 145.961, RSMo 2016, the director rescinds a rule as follows:

**12 CSR 10-8.170 Extension of Time to Pay Missouri Estate Tax  
is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 18, 2022 (47 MoReg 71). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 8—Inheritance and Estate Tax**

**ORDER OF RULEMAKING**

By the authority vested in the director of revenue under section 145.961, RSMo 2016, the director rescinds a rule as follows:

**12 CSR 10-8.180** Claims for Refund of Missouri Estate Taxes  
When Paid in Installments **is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 18, 2022 (47 MoReg 71-72). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 12—DEPARTMENT OF REVENUE  
Division 10—Director of Revenue  
Chapter 8—Inheritance and Estate Tax**

**ORDER OF RULEMAKING**

By the authority vested in the director of revenue under sections 145.011, 145.041, and 145.961, RSMo 2016, the director rescinds a rule as follows:

**12 CSR 10-8.190** Missouri Estate Tax Base **is rescinded.**

A notice of proposed rulemaking containing the proposed rescission was published in the *Missouri Register* on January 18, 2022 (47 MoReg 72). No changes have been made in the proposed rescission, so it is not reprinted here. This proposed rescission becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 12—DEPARTMENT OF REVENUE  
Division 30—State Tax Commission  
Chapter 4—Agricultural Land Productive Values**

**ORDER OF RULEMAKING**

By the authority vested in the State Tax Commission under sections 138.430 and 536.073, RSMo 2016, and Article X, section 14, Mo. Const. 1945, the commission amends a rule as follows:

**12 CSR 30-4.010** Agricultural Land Productive Values  
**is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on February 1, 2022 (47 MoReg 122-123). No changes have been made in the text of the proposed amendment, so it is not reprinted here. The proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The State Tax Commission received no comments on the proposed amendment.

**Title 13—DEPARTMENT OF SOCIAL SERVICES  
Division 35—Children’s Division  
Chapter 71—Rules for Residential Treatment Agencies for  
Children and Youth**

**ORDER OF RULEMAKING**

By the authority vested in the Department of Social Services, Children’s Division, under sections 207.020, 210.535, and 660.017, RSMo 2016, the division adopts a rule as follows:

**13 CSR 35-71.150** is adopted.

A notice of proposed rulemaking containing the text of the proposed rule was published in the *Missouri Register* on January 3, 2022 (47 MoReg 14-21). Those sections with changes are reprinted here. This proposed rule becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The Children’s Division received two (2) comments on the proposed rule.

COMMENT #1: Nicholas Zingarelli, Special Counsel for the Department of Social Services, made the following comment (comment provided in quotation marks):

“Please accept this email as a statement in support of 13 CSR 35-71.750 with a request for amendment to the rule as proposed in the January 3, 2022, *Missouri Register*, Vol. 47, No. 1. The proposed rule presently provides, at 13 CSR 35-71.150(3)(B) (top of pg. 15 of Volume 47, No. 1 of the *Missouri Register*) as follows:

(3) Designation Requirements.

(B) The agency shall be accredited by any of the following independent, not-for-profit organizations:

1. The Commission on Accreditation of Rehabilitation Facilities (CARF);
2. The Joint Commission (JCO); or
3. The Council on Accreditation (COA).

It is recommended that the regulation be amended to allow for flexibility of additional agency accreditation. It is recommended that the regulation read as follows:

(3) Designation Requirements.

(B) The agency shall be accredited by any of the following independent, not-for-profit organizations:

1. The Commission on Accreditation of Rehabilitation Facilities (CARF);
2. The Joint Commission (JCO);
3. The Council on Accreditation (COA); or
4. Any other independent, not-for-profit accrediting organization that is approved by the U.S. Department of Health & Human Services (HHS).”

COMMENT #2: Sarah Schappe, Director of the Joint Committee on Administrative Rules, commented that by using the language suggested in Comment #1 (“[a]ny other independent, not-for-profit accrediting organization that is approved by the U.S. Department of Health & Human Services (HHS)”), the department is rulemaking without proper promulgation.

RESPONSE AND EXPLANATION OF CHANGE: Thank you for your comments. In response, we are amending the rule by striking “or” from (3)(B)2., and adding the following language to (3)(B): “4. Educational Assessment Guidelines Leading Toward Excellence (EAGLE); or 5. The Teaching Family Association (TFA).”

**13 CSR 35-71.150 Designation Rules for Qualified Residential Treatment Programs****(3) Designation Requirements.**

(B) The agency shall be accredited by any of the following independent, not-for-profit organizations:

1. The Commission on Accreditation of Rehabilitation Facilities (CARF);
2. The Joint Commission (JCO);
3. The Council on Accreditation (COA);
4. Educational Assessment Guidelines Leading Toward Excellence (EAGLE); or
5. The Teaching Family Association (TFA).

**Title 13—DEPARTMENT OF SOCIAL SERVICES**  
**Division 70—MO HealthNet Division**  
**Chapter 3—Conditions of Provider Participation, Reimbursement, and Procedure of General Applicability**

**ORDER OF RULEMAKING**

By the authority vested in the Department of Social Services, MO HealthNet Division, under sections 208.153, 208.201, and 660.017, RSMo 2016, the division amends a rule as follows:

**13 CSR 70-3.230 Payment Policy for Provider Preventable Conditions is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 3, 2022 (47 MoReg 22). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 20—DEPARTMENT OF COMMERCE AND INSURANCE**  
**Division 500—Property and Casualty**  
**Chapter 1—Property and Casualty Insurance in General**

**ORDER OF RULEMAKING**

By the authority vested in the director of the Department of Commerce and Insurance under sections 374.045 and 379.840, RSMo 2016, and sections 379.150 and 379.160, RSMo Supp. 2021, the department amends a rule as follows:

**20 CSR 500-1.100 Standard Fire Policies is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on December 15, 2021 (46 MoReg 2328). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The department received one (1) written comment, and the department received one (1) oral comment presented at the public hearing on the proposed amendment that was held on January 19, 2022.

COMMENT #1: The Missouri Insurance Coalition (MIC) expressed support for the proposed amendment. MIC stated that the proposed amendment would clarify Missouri's regulations on standard fire

policies and bring them in line with existing statutes.

RESPONSE: The department thanks MIC for its comment in support of the proposed amendment.

COMMENT #2: Michael Henderson of MIC appeared at the hearing and expressed support for the proposed amendment.

RESPONSE: The department thanks Mr. Henderson for his comment in support of the proposed amendment.

**Title 20—DEPARTMENT OF COMMERCE AND INSURANCE**  
**Division 700—Insurance Licensing**  
**Chapter 3—Education Requirements**

**ORDER OF RULEMAKING**

By the authority vested in the director of the Department of Commerce and Insurance under sections 374.045 and 375.013, RSMo 2016, and section 375.029, RSMo Supp. 2021, the department amends a rule as follows:

**20 CSR 700-3.200 Continuing Education is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on December 15, 2021 (46 MoReg 2329-2330). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: The department received zero (0) written comments. The department also received zero (0) comments at the public hearing on the proposed amendment that was held on January 19, 2022.

**Title 20—DEPARTMENT OF COMMERCE AND INSURANCE**  
**Division 2010—Missouri State Board of Accountancy**  
**Chapter 4—Continuing Education Requirements**

**ORDER OF RULEMAKING**

By the authority vested in the Missouri State Board of Accountancy under section 326.262, RSMo 2016, the board amends a rule as follows:

**20 CSR 2010-4.020 Qualifying Programs is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on January 18, 2022 (47 MoReg 72-73). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**Title 20—DEPARTMENT OF COMMERCE AND INSURANCE**  
**Division 2245—Real Estate Appraisers**  
**Chapter 3—Applications for Certification and Licensure**

**ORDER OF RULEMAKING**

By the authority vested in the Real Estate Appraisers Commission



under section 339.509, RSMo 2016, the commission amends a rule as follows:

**20 CSR 2245-3.020** Certification and Licensure Examinations  
**is amended.**

A notice of proposed rulemaking containing the text of the proposed amendment was published in the *Missouri Register* on February 1, 2022 (47 MoReg 127). No changes have been made in the text of the proposed amendment, so it is not reprinted here. This proposed amendment becomes effective thirty (30) days after publication in the *Code of State Regulations*.

SUMMARY OF COMMENTS: No comments were received.

**T**he Secretary of State is required by sections 347.141 and 359.481, RSMo, to publish dissolutions of limited liability companies and limited partnerships. The content requirements for the one-time publishing of these notices are prescribed by statute. This listing is published pursuant to these statutes. We request that documents submitted for publication in this section be submitted in camera ready 8 1/2" x 11" manuscript by email to [adrules.dissolutions@sos.mo.gov](mailto:adrules.dissolutions@sos.mo.gov).

## “NOTICE OF DISSOLUTION

**TO ALL CREDITORS AND CLAIMANTS AGAINST Emergency Physicians of Springfield, Inc., a Missouri Corporation (the “Corporation”):**

You are hereby notified that dissolution of the Corporation was authorized by the shareholders on March 27, 2022. All persons having claims against the Corporation must present their claims in writing and mail their claims to:

Emergency Physicians of Springfield, Inc.  
1304 E. Republic Road, Box 205  
Springfield, MO 65804

A claim against the Corporation will be barred unless a proceeding to enforce the claim is commenced within two (2) years after the publication of this Notice. In order to file a claim with the Corporation, you must furnish the following: (a) the name, address and telephone number of the claimant; (b) the amount claimed; (c) a description of the nature of the debt or the basis of the claim; (d) the date or dates the claim accrued; and (e) if the claim is founded on a writing, a copy of the writing.”

## **NOTICE OF WINDING UP FOR LIMITED LIABILITY COMPANY TO ALL CREDITORS OF AND CLAIMANTS AGAINST GREEN PARK GARDENS, LLC**

Green Park Gardens, LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State on April 1, 2022. Any and all claims against Green Park Gardens, LLC may be sent to Affinity Law Group, LLC, 1610 Des Peres Road, Suite 100, St. Louis, MO 63131. Each claim must include: (i) the name, address, and telephone number of the claimant; (ii) amount of the claim; (iii) basis for the claim; and (iv) documentation of the claim. A claim against Green Park Gardens, LLC will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication of this notice.

## **NOTICE OF DISSOLUTION AND WINDING UP TO ALL CREDITORS OF AND CLAIMANTS AGAINST THE LAW STORE LLC**

On February 16, 2022, The Law Store LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State. It is hereby publicly requested that all persons with claims against said Company present them in accordance with this notice. Any such claims must be submitted in writing to Shook, Hardy & Bacon, 2555 Grand Blvd., Kansas City, MO 64108, Attn.: Daniel Schwaller, Esq., Re: The Law Store LLC. The written claim must describe the claim in reasonable detail, set forth the amount of the claim, include the claimant’s name, be accompanied by any written evidence to support the claim, and contain return contact information of the claimant or claimant’s counsel. A claim against said Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after publication of this notice.

**NOTICE OF DISSOLUTION AND WINDING UP TO ALL CREDITORS OF AND CLAIMANTS AGAINST THE LAW STORES HOLDING LLC**

On February 16, 2022, The Law Stores Holding LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State. It is hereby publicly requested that all persons with claims against said Company present them in accordance with this notice. Any such claims must be submitted in writing to Shook, Hardy & Bacon, 2555 Grand Blvd., Kansas City, MO 64108, Attn.: Daniel Schwaller, Esq., Re: The Law Stores Holding LLC. The written claim must describe the claim in reasonable detail, set forth the amount of the claim, include the claimant's name, be accompanied by any written evidence to support the claim, and contain return contact information of the claimant or claimant's counsel. A claim against said Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after publication of this notice.

**NOTICE OF DISSOLUTION  
TO ALL CREDITORS OF AND  
CLAIMANTS AGAINST  
3A IOWA FAMILY FARMS LLC**

On April 1, 2022, 3A IOWA FAMILY FARMS LLC, a Missouri limited liability company, filed its Notice of Winding Up with the Missouri Secretary of State. Dissolution was effective on March 30, 2022.

Said corporation requests that all persons and organizations who have claims against it present them immediately by letter to the corporation at:

3A IOWA FAMILY FARMS LLC  
Attn: Parker B. Condie  
20 Warson Downs  
Saint Louis, MO 63141

Or

Ned Reilly, Esq.  
Sandberg Phoenix & von Gontard P.C.  
120 S. Central Ave. Ste 1600  
St. Louis, MO 63105

All claims must include the name and address of the claimant; the amount claimed; the basis for the claim; and the date(s) on which the event(s) on which the claim is based occurred.

NOTICE: Because of the dissolution of 3A IOWA FAMILY FARMS LLC, any claims against it will be barred unless a proceeding to enforce the claim is commenced within three years after the date of publication of this notice.

**Notice of Winding Up for  
Limited Liability Company  
to All Creditors of and Claimants Against  
Matthews Family Farm, LLC**

On March 10, 2022, Matthews Family Farm, LLC, a Missouri limited liability company (the Company) filed a Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State.

Any claims against the Company should be submitted to: CECB Registered Agent, Inc., 2805 S. Ingram Mill Rd., Springfield, MO 65804. Each claim must include: the name, address, and telephone number of the claimant; amount and nature of the claim; date upon which the claim arose; and any claim documentation.

All claims against the Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication of this notice.

**NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY  
TO ALL CREDITORS OF AND CLAIMANTS AGAINST  
H. R. BAKER INVESTMENTS, LLC**

On April 5, 2022, H. R. Baker Investments, LLC, a Missouri limited liability company ("Company"), filed its Notice of Winding Up with the Missouri Secretary of State, effective on the filing date.

All persons and organizations must submit to the Company, c/o Douglas R. Nickell, Carnahan Evans PC, 2805 S. Ingram Mill Road, Springfield, Missouri 65804, a written summary of any claims against Company, including: 1) claimant's name, address and telephone number; 2) amount of claim; 3) date(s) claim accrued (or will accrue); 4) brief description of the nature of the debt or the basis for the claim; and 5) if the claim is secured, and if so, the collateral used as security.

Because of the dissolution, any claims against the Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the last of filing or publication of this Notice.

**NOTICE OF WINDING UP FOR LIMITED LIABILITY COMPANY  
TO ALL CREDITORS OF AND CLAIMANTS AGAINST  
129 EAST BAY AVENUE, LLC**

129 East Bay Avenue, LLC, a Missouri limited liability company, filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State on April 7, 2022. Any and all claims against 129 East Bay Avenue, LLC may be sent to Affinity Law Group, LLC, 1610 Des Peres Road, Suite 100, St. Louis, MO 63131. Each claim must include: (i) the name, address, and telephone number of the claimant; (ii) amount of the claim; (iii) basis for the claim; and (iv) documentation of the claim. A claim against 129 East Bay Avenue, LLC will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication of this notice.

**NOTICE OF WINDING UP  
TO ALL CREDITORS AND CLAIMANTS AGAINST  
JOHANNES FAMILY LIMITED PARTNERSHIP**

Johannes Family Limited Partnership, a Missouri limited partnership, filed its Cancellation of Registration of Limited Partnership with the Missouri Secretary of State on April 7, 2022. Any and all claims against Johannes Family Limited Partnership may be sent to David G. Bender, Esq., 7733 Forsyth Blvd., Suite 400, Clayton, MO 63105. Each claim should include the following information: the name, address and telephone number of the claimant; the amount of the claim; the basis of the claim; and the date(s) on which the event(s) on which the claim is based occurred.

Any and all claims against Johannes Family Limited Partnership will be barred unless a proceeding to enforce such claim is commenced within three (3) years after the date this notice is published.

**NOTICE OF DISSOLUTION OF NONPROFIT CORPORATION TO ALL  
CREDITORS AND CLAIMANTS AGAINST FRUITLAND LIVESTOCK SALES, INC.**

On April 4, 2022 Fruitland Livestock Sales, Inc., a Missouri Corporation, filed Articles of Dissolution for a Corporation with the Missouri Secretary of State.

You are hereby notified that if you believe you have a claim against Fruitland Livestock Sales, Inc., you must submit a summary in writing of the circumstances surrounding your claim against Fruitland Livestock Sales, Inc. to: Layton & Southard LLC, Attn: Susan Layton Tomlin, 2845 Professional Court, Cape Girardeau, MO 63703. Claims must include the name and address of the claimant; the amount of the claim; basis and documentation of the claim.

All claims against Fruitland Livestock Sales, Inc. will be barred unless the proceeding to enforce the claim is commenced within two (2) years after the publication of this notice.

**NOTICE OF WINDING UP TO ALL CREDITORS OF AND CLAIMANTS AGAINST  
MIDWEST HOMESTEADS LLC**

On April 7, 2022, Midwest Homesteads LLC, a Missouri limited liability company, Charter Number LC001556053 (the "Company"), filed its Notice of Winding Up with the Missouri Secretary of State, effective as of the filing date.

All persons or organizations having claims against the Company are required to present them immediately in writing to: Kirkland Woods & Martinsen LLP, Attn: Robert T. Steinkamp, 132 Westwoods Drive, Liberty, Missouri 64068.

Each claim must include: (1) claimant's name and current address; (2) the amount claimed; (3) the date the claim was incurred; and (4) a clear and concise statement of the facts supporting the claim.

NOTE: CLAIMS AGAINST THE COMPANY WILL BE BARRED UNLESS A PROCEEDING TO ENFORCE THE CLAIM IS COMMENCED WITHIN THREE (3) YEARS AFTER THE PUBLICATION OF THIS NOTICE.

NOTICE OF WINDING UP  
TO ALL CREDITORS OF AND CLAIMANTS AGAINST  
P.C. BUCKLEY FARM, LLC

P.C. Buckley Farm, LLC., filed its Notice of Winding Up for Limited Liability Company with the Missouri secretary of state. The notice was effective February 7, 2022.

You are hereby notified that if you believe you have a claim against P.C. Buckley Farm, LLC., you must submit a summary in writing of the circumstances surrounding your claim to the company at P.C. Buckley Farm, LLC., c/o Robert D. Murphy, Attorney At Law, P.O. Box 453, Independence, MO 64051-0453. The summary of your claim must include the following information:

1. The name, address, and telephone number of the claimant.
2. The amount of the claim.
3. The date on which the event on which the claim is based occurred.
4. A brief description of the nature of the debt or basis for the claim.

All claims against P.C. Buckley farm, LLC will be barred unless the proceeding to enforce the claim is commenced within three years after publication of this notice.

<b>NOTICE OF WINDING UP OF LIMITED LIABILITY COMPANY</b>
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NOTICE OF WINDING UP TO ALL CREDITORS OF AND CLAIMANTS AGAINST  
BIOTECH PHARMA GROUP LLC, a Missouri limited liability company.

On April 7, 2022, BIOTECH PHARMA GROUP LLC, a Missouri limited liability company (the "Company"), filed its Notice of Winding Up for Limited Liability Company with the Missouri Secretary of State. Said Notice was effective on April 7, 2022

The Company requests that all persons and organizations who have claims against it present them immediately by letter to the Company to the attention of Tracy Ring c/o Greensfelder, Hemker & Gale, P.C., 10 S. Broadway, Suite 2000, St. Louis, Missouri 63102.

All claims must include (i) the name and address of the claimant; (ii) the amount claimed; (iii) the basis for the claim; and (iv) the date(s) on which the event(s) on which the claim is based occurred, and (v) any other documentation of the claim.

**NOTICE: Pursuant to Section 347.141 RSMo., any claims against the Company will be barred unless a proceeding to enforce the claim is commenced within three (3) years after the publication date of this notice.**

**NOTICE OF CORPORATION DISSOLUTION**

To: All creditors of and claimants against SHARP-LONG HEATING & AIR CONDITIONING, INC.

On **April 6, 2022**, SHARP-LONG HEATING & AIR CONDITIONING, INC., a Missouri corporation, Charter Number **00317380**, was dissolved pursuant to the filing of Articles of Dissolution by the Corporation Division, Missouri Secretary of State

All persons or organizations having claims against SHARP-LONG HEATING & AIR CONDITIONING, INC., are required to present them immediately in writing to:

James R. Crossley  
706 NE Cambridge Dr.  
Lee's Summit, MO 64086

Each claim must contain the following information:

1. Name and current address of the claimant.
2. A clear and concise statement of the facts supporting the claim.
3. The date the claim was incurred.
4. The amount of money or alternate relief demanded.

NOTE: CLAIMS AGAINST SHARP-LONG HEATING & AIR CONDITIONING, INC., WILL BE BARRED UNLESS A PROCEEDING TO ENFORCE THE CLAIM IS COMMENCED WITHIN TWO YEARS AFTER THE PUBLICATION OF THIS NOTICE.

**NOTICE OF DISSOLUTION  
TO ALL CREDITORS OF  
AND CLAIMANTS AGAINST  
MVM KUKUI TOWER FUND, INC.**

MVM KUKUI TOWER FUND, INC., a Missouri corporation, filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State on August 4, 2021. Any and all claims against MVM KUKUI TOWER FUND, INC. may be sent to Jonathan Goldstein, Advantage Capital, 7733 Forsyth Boulevard, Suite 1400, St. Louis, MO 63105. Each claim should include the following information: the name, address and telephone number of the claimant; the amount of the claim; the basis of the claim and the date(s) on which the event(s) on which the claim is based occurred.

Any and all claims against MVM KUKUI TOWER FUND, INC. will be barred unless a proceeding to enforce such claim is commenced within two (2) years after the date of this notice is published.

**NOTICE OF DISSOLUTION  
TO ALL CREDITORS OF  
AND CLAIMANTS AGAINST  
MVM KULIA FUND, INC.**

MVM KULIA FUND, INC., a Missouri corporation, filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State on October 18, 2021. Any and all claims against MVM KULIA FUND, INC. may be sent to Jonathan Goldstein, Advantage Capital, 7733 Forsyth Boulevard, Suite 1400, St. Louis, MO 63105. Each claim should include the following information: the name, address and telephone number of the claimant; the amount of the claim; the basis of the claim and the date(s) on which the event(s) on which the claim is based occurred.

Any and all claims against MVM KULIA FUND, INC. will be barred unless a proceeding to enforce such claim is commenced within two (2) years after the date of this notice is published.

**NOTICE OF DISSOLUTION  
TO ALL CREDITORS OF  
AND CLAIMANTS AGAINST  
MVM RENAISSANCE FUND, INC.**

MVM RENAISSANCE FUND, INC., a Missouri corporation, filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State on March 2, 2021. Any and all claims against MVM RENAISSANCE FUND, INC. may be sent to Jonathan Goldstein, Advantage Capital, 7733 Forsyth Boulevard, Suite 1400, St. Louis, MO 63105. Each claim should include the following information: the name, address and telephone number of the claimant; the amount of the claim; the basis of the claim and the date(s) on which the event(s) on which the claim is based occurred.

Any and all claims against MVM RENAISSANCE FUND, INC. will be barred unless a proceeding to enforce such claim is commenced within two (2) years after the date of this notice is published.

**NOTICE OF DISSOLUTION  
TO ALL CREDITORS OF  
AND CLAIMANTS AGAINST  
MVM TENNYSON MANOR FUND, INC.**

MVM TENNYSON MANOR FUND, INC., a Missouri corporation, filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State on August 4, 2021. Any and all claims against MVM TENNYSON MANOR FUND, INC. may be sent to Jonathan Goldstein, Advantage Capital, 7733 Forsyth Boulevard, Suite 1400, St. Louis, MO 63105. Each claim should include the following information: the name, address and telephone number of the claimant; the amount of the claim; the basis of the claim and the date(s) on which the event(s) on which the claim is based occurred.

Any and all claims against MVM TENNYSON MANOR FUND, INC. will be barred unless a proceeding to enforce such claim is commenced within two (2) years after the date of this notice is published.



**NOTICE OF DISSOLUTION  
TO ALL CREDITORS OF  
AND CLAIMANTS AGAINST  
MVM BETHEL FUND, INC.**

MVM BETHEL FUND, INC., a Missouri corporation, filed its Articles of Dissolution by Voluntary Action with the Missouri Secretary of State on March 2, 2021. Any and all claims against MVM BETHEL FUND, INC. may be sent to Jonathan Goldstein, Advantage Capital, 7733 Forsyth Boulevard, Suite 1400, St. Louis, MO 63105. Each claim should include the following information: the name, address and telephone number of the claimant; the amount of the claim; the basis of the claim and the date(s) on which the event(s) on which the claim is based occurred.

Any and all claims against MVM BETHEL FUND, INC. will be barred unless a proceeding to enforce such claim is commenced within two (2) years after the date of this notice is published.

# Rule Changes Since Update to Code of State Regulations

This cumulative table gives you the latest status of rules. It contains citations of rulemakings adopted or proposed after deadline for the monthly Update Service to the *Code of State Regulations*. Citations are to volume and page number in the *Missouri Register*, except for material in this issue. The first number in the table cite refers to the volume number or the publication year—46 (2021) and 47 (2022). MoReg refers to *Missouri Register* and the numbers refer to a specific *Register* page, R indicates a rescission, W indicates a withdrawal, S indicates a statement of actual cost, T indicates an order terminating a rule, N.A. indicates not applicable, RAN indicates a rule action notice, RUC indicates a rule under consideration, and F indicates future effective date.

Rule Number	Agency	Emergency	Proposed	Order	In Addition
<b>OFFICE OF ADMINISTRATION</b>					
1 CSR 10	State Officials' Salary Compensation Schedule				45 MoReg 1926
1 CSR 20-5.020	Personnel Advisory Board and Division of Personnel		47 MoReg 225		
1 CSR 40-1.050	Purchasing and Materials Management		47 MoReg 549		
<b>DEPARTMENT OF AGRICULTURE</b>					
2 CSR 30-10.010	Animal Health	47 MoReg 221	47 MoReg 231		
2 CSR 90-60.020	Weights, Measures and Consumer Protection		47 MoReg 231		
2 CSR 90-60.030	Weights, Measures and Consumer Protection		47 MoReg 231		
2 CSR 90-61.010	Weights, Measures and Consumer Protection		47 MoReg 232		
2 CSR 90-63.010	Weights, Measures and Consumer Protection		47 MoReg 232		
2 CSR 90-63.020	Weights, Measures and Consumer Protection		47 MoReg 233		
2 CSR 90-64.010	Weights, Measures and Consumer Protection		47 MoReg 235		
<b>DEPARTMENT OF CONSERVATION</b>					
3 CSR 10-7.440	Conservation Commission			47 MoReg 634	
3 CSR 10-7.450	Conservation Commission		47 MoReg 67	47 MoReg 635	
3 CSR 10-7.705	Conservation Commission			47 MoReg 636	
3 CSR 10-7.710	Conservation Commission			47 MoReg 637	
3 CSR 10-7.900	Conservation Commission			47 MoReg 637	
3 CSR 10-7.905	Conservation Commission			47 MoReg 637	
3 CSR 10-8.510	Conservation Commission		47 MoReg 68	47 MoReg 638	
3 CSR 10-8.515	Conservation Commission		47 MoReg 118	47 MoReg 639	
3 CSR 10-12.109	Conservation Commission		47 MoReg 475		
3 CSR 10-12.110	Conservation Commission		47 MoReg 475		
3 CSR 10-12.115	Conservation Commission		47 MoReg 476		
3 CSR 10-12.125	Conservation Commission		47 MoReg 477		
3 CSR 10-12.135	Conservation Commission		47 MoReg 478		
3 CSR 10-12.140	Conservation Commission		47 MoReg 478		
3 CSR 10-12.145	Conservation Commission		47 MoReg 482		
<b>DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION</b>					
5 CSR 20-100.110	Division of Learning Services		46 MoReg 2242	47 MoReg 582	
5 CSR 20-100.130	Division of Learning Services		47 MoReg 412		
5 CSR 20-100.140	Division of Learning Services		47 MoReg 413R		
5 CSR 20-100.210	Division of Learning Services		47 MoReg 550		
5 CSR 20-200.265	Division of Learning Services		47 MoReg 68	This Issue	
5 CSR 20-200.310	Division of Learning Services <i>formerly 5 CSR 20-500.330</i>		47 MoReg 69	This Issue	
5 CSR 20-300.110	Division of Learning Services			This Issue	
5 CSR 20-400.210	Division of Learning Services		46 MoReg 1956	47 MoReg 505	
5 CSR 20-400.230	Division of Learning Services		46 MoReg 2242	47 MoReg 582	
5 CSR 20-400.260	Division of Learning Services		46 MoReg 1956	47 MoReg 505	
5 CSR 20-400.410	Division of Learning Services		46 MoReg 2245R	47 MoReg 583R	
5 CSR 20-400.660	Division of Learning Services		46 MoReg 2245	47 MoReg 584	
5 CSR 20-400.670	Division of Learning Services		46 MoReg 2247	47 MoReg 584	
5 CSR 20-500.330	Division of Learning Services <i>moved to 5 CSR 20-200.310</i>		47 MoReg 69	This Issue	
5 CSR 25-300.010	Office of Childhood		46 MoReg 2130	47 MoReg 506	
5 CSR 25-300.030	Office of Childhood		46 MoReg 2131R	47 MoReg 506R	
5 CSR 25-300.070	Office of Childhood		46 MoReg 2131	47 MoReg 506	
5 CSR 25-300.080	Office of Childhood		46 MoReg 2132	47 MoReg 506	
5 CSR 25-300.100	Office of Childhood		46 MoReg 2132R	47 MoReg 506R	
5 CSR 25-300.120	Office of Childhood		46 MoReg 2132	47 MoReg 507	
5 CSR 25-400.010	Office of Childhood		46 MoReg 2133	47 MoReg 507	
5 CSR 25-400.015	Office of Childhood		46 MoReg 2134R	47 MoReg 507R	
5 CSR 25-400.025	Office of Childhood		46 MoReg 2134	47 MoReg 508	
5 CSR 25-400.045	Office of Childhood		46 MoReg 2135	47 MoReg 508	
5 CSR 25-400.055	Office of Childhood		46 MoReg 2136	47 MoReg 508	
5 CSR 25-400.105	Office of Childhood		46 MoReg 2136	47 MoReg 508	
5 CSR 25-400.115	Office of Childhood		46 MoReg 2137	47 MoReg 508	
5 CSR 25-400.125	Office of Childhood		46 MoReg 2137	47 MoReg 509	
5 CSR 25-400.145	Office of Childhood		46 MoReg 2138	47 MoReg 509	
5 CSR 25-400.155	Office of Childhood		46 MoReg 2138	47 MoReg 509	
5 CSR 25-400.210	Office of Childhood		46 MoReg 2139	47 MoReg 509	
5 CSR 25-400.220	Office of Childhood		46 MoReg 2139	47 MoReg 510	
5 CSR 25-500.010	Office of Childhood		46 MoReg 2140	47 MoReg 584	
5 CSR 25-500.022	Office of Childhood		46 MoReg 2141R	47 MoReg 584R	
5 CSR 25-500.032	Office of Childhood		46 MoReg 2141	47 MoReg 585	
5 CSR 25-500.042	Office of Childhood		46 MoReg 2142	47 MoReg 585	
5 CSR 25-500.052	Office of Childhood		46 MoReg 2143	47 MoReg 585	
5 CSR 25-500.102	Office of Childhood		46 MoReg 2143	47 MoReg 585	
5 CSR 25-500.122	Office of Childhood		46 MoReg 2144	47 MoReg 586	
5 CSR 25-500.152	Office of Childhood		46 MoReg 2145R	47 MoReg 586R	
5 CSR 25-500.162	Office of Childhood		46 MoReg 2145	47 MoReg 586	
5 CSR 25-500.222	Office of Childhood		46 MoReg 2146	47 MoReg 586	
5 CSR 25-500.230	Office of Childhood		46 MoReg 2147	47 MoReg 587	
5 CSR 25-600.010	Office of Childhood		46 MoReg 2147	47 MoReg 587	
5 CSR 25-600.020	Office of Childhood		46 MoReg 2148	47 MoReg 587	
5 CSR 25-600.040	Office of Childhood		46 MoReg 2148	47 MoReg 587	
5 CSR 25-600.050	Office of Childhood		46 MoReg 2148	47 MoReg 588	

Rule Number	Agency	Emergency	Proposed	Order	In Addition
<b>DEPARTMENT OF HIGHER EDUCATION AND WORKFORCE DEVELOPMENT</b>					
6 CSR 10-2.190	Commissioner of Higher Education	47 MoReg 473			
6 CSR 10-12.010	Commissioner of Higher Education		47 MoReg 623		
6 CSR 10-13.010	Commissioner of Higher Education		47 MoReg 626		
<b>MISSOURI DEPARTMENT OF TRANSPORTATION</b>					
7 CSR 10-1.010	Missouri Highways and Transportation Commission		47 MoReg 551		
7 CSR 10-11.020	Missouri Highways and Transportation Commission		47 MoReg 554		
<b>DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS</b>					
8 CSR 20-2.010	Labor and Industrial Relations Commission		47 MoReg 413		
8 CSR 20-3.030	Labor and Industrial Relations Commission		47 MoReg 414		
8 CSR 40-1.010	State Board of Mediation		47 MoReg 482		
8 CSR 40-2.010	State Board of Mediation		47 MoReg 483		
8 CSR 40-2.020	State Board of Mediation		47 MoReg 483R		
8 CSR 40-2.025	State Board of Mediation		47 MoReg 483		
8 CSR 40-2.030	State Board of Mediation		47 MoReg 484		
8 CSR 40-2.040	State Board of Mediation		47 MoReg 484R		
8 CSR 40-2.050	State Board of Mediation		47 MoReg 485R		
8 CSR 40-2.055	State Board of Mediation		47 MoReg 485R		
8 CSR 40-2.060	State Board of Mediation		47 MoReg 485R		
8 CSR 40-2.070	State Board of Mediation		47 MoReg 485		
8 CSR 40-2.080	State Board of Mediation		47 MoReg 486		
8 CSR 40-2.090	State Board of Mediation		47 MoReg 486		
8 CSR 40-2.100	State Board of Mediation		47 MoReg 486		
8 CSR 40-2.120	State Board of Mediation		47 MoReg 487		
8 CSR 40-2.130	State Board of Mediation		47 MoReg 487		
8 CSR 40-2.140	State Board of Mediation		47 MoReg 487		
8 CSR 40-2.150	State Board of Mediation		47 MoReg 489		
8 CSR 40-2.160	State Board of Mediation		47 MoReg 489		
8 CSR 40-2.170	State Board of Mediation		47 MoReg 490		
8 CSR 40-2.180	State Board of Mediation		47 MoReg 490		
8 CSR 50-5.007	Division of Workers' Compensation		47 MoReg 119		
<b>DEPARTMENT OF MENTAL HEALTH</b>					
9 CSR 10-5.206	Director, Department of Mental Health		47 MoReg 555		
9 CSR 10-5.220	Director, Department of Mental Health		47 MoReg 561		
9 CSR 30-4.005	Certification Standards		47 MoReg 562		
9 CSR 30-4.035	Certification Standards		47 MoReg 562		
9 CSR 30-4.043	Certification Standards		47 MoReg 565		
9 CSR 30-4.0431	Certification Standards		47 MoReg 568		
9 CSR 30-4.0432	Certification Standards		47 MoReg 569		
9 CSR 30-4.045	Certification Standards		47 MoReg 571		
9 CSR 30-4.046	Certification Standards		47 MoReg 573		
9 CSR 30-4.190	Certification Standards		47 MoReg 574		
<b>DEPARTMENT OF NATURAL RESOURCES</b>					
10 CSR 10-5.381	Air Conservation Commission		46 MoReg 1840	47 MoReg 588	
10 CSR 10-5.490	Air Conservation Commission		46 MoReg 2249		
10 CSR 10-6.062	Air Conservation Commission		46 MoReg 2260		
10 CSR 10-6.210	Air Conservation Commission		47 MoReg 235		
10 CSR 10-6.310	Air Conservation Commission		46 MoReg 2263		
<b>DEPARTMENT OF PUBLIC SAFETY</b>					
11 CSR 30-7.020	Missouri Gaming Commission		47 MoReg 14	47 MoReg 640	
11 CSR 45-1.090	Missouri Gaming Commission		47 MoReg 491		
11 CSR 45-5.184	Missouri Gaming Commission		47 MoReg 306		
11 CSR 45-5.190	Missouri Gaming Commission		47 MoReg 493		
11 CSR 45-5.210	Missouri Gaming Commission		47 MoReg 493		
11 CSR 45-5.215	Missouri Gaming Commission		47 MoReg 494		
11 CSR 45-5.225	Missouri Gaming Commission		47 MoReg 495		
11 CSR 45-5.265	Missouri Gaming Commission		47 MoReg 307		
11 CSR 45-7.130	Missouri Gaming Commission		46 MoReg 1962	47 MoReg 510	
11 CSR 45-9.104	Missouri Gaming Commission		47 MoReg 307		
11 CSR 45-9.108	Missouri Gaming Commission		47 MoReg 496		
11 CSR 45-9.113	Missouri Gaming Commission		46 MoReg 1962	47 MoReg 510	
11 CSR 45-9.118	Missouri Gaming Commission		47 MoReg 496		
11 CSR 45-9.119	Missouri Gaming Commission		47 MoReg 497		
11 CSR 45-9.121	Missouri Gaming Commission		47 MoReg 500		
11 CSR 50-2.080	Missouri State Highway Patrol		47 MoReg 626		
11 CSR 50-2.150	Missouri State Highway Patrol		47 MoReg 627		
11 CSR 50-2.170	Missouri State Highway Patrol		47 MoReg 627		
11 CSR 50-2.320	Missouri State Highway Patrol		47 MoReg 628		
11 CSR 70-2.010	Division of Alcohol and Tobacco Control		47 MoReg 310		
11 CSR 70-2.020	Division of Alcohol and Tobacco Control		47 MoReg 311		
11 CSR 70-2.030	Division of Alcohol and Tobacco Control		47 MoReg 312		
11 CSR 70-2.050	Division of Alcohol and Tobacco Control		47 MoReg 313		
11 CSR 70-2.060	Division of Alcohol and Tobacco Control		47 MoReg 314		
11 CSR 70-2.070	Division of Alcohol and Tobacco Control		47 MoReg 315		
11 CSR 70-2.080	Division of Alcohol and Tobacco Control		47 MoReg 315		
11 CSR 70-2.090	Division of Alcohol and Tobacco Control		47 MoReg 316		
11 CSR 70-2.100	Division of Alcohol and Tobacco Control		47 MoReg 317		
11 CSR 90-2.010	Missouri 911 Service Board	46 MoReg 1713	46 MoReg 1759		
			47 MoReg 236		
<b>DEPARTMENT OF REVENUE</b>					
12 CSR 10-1.020	Director of Revenue		47 MoReg 317		
12 CSR 10-8.010	Director of Revenue		47 MoReg 70R	This IssueR	
12 CSR 10-8.020	Director of Revenue		47 MoReg 70R	This IssueR	
12 CSR 10-8.030	Director of Revenue		47 MoReg 70R	This IssueR	
12 CSR 10-8.120	Director of Revenue		47 MoReg 71R	This IssueR	
12 CSR 10-8.160	Director of Revenue		47 MoReg 71R	This IssueR	

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12 CSR 10-8.170	Director of Revenue		47 MoReg 71R	This IssueR	
12 CSR 10-8.180	Director of Revenue		47 MoReg 71R	This IssueR	
12 CSR 10-8.190	Director of Revenue		47 MoReg 72R	This IssueR	
12 CSR 10-26.231	Director of Revenue		47 MoReg 318		
12 CSR 30-4.010	Sate Tax Commission		47 MoReg 122		
<b>DEPARTMENT OF SOCIAL SERVICES</b>					
13 CSR 35-71.150	Children's Division	47 MoReg 5	47 MoReg 14	This Issue	
13 CSR 65-2.020	Missouri Medicaid and Audit Compliance	47 MoReg 543	47 MoReg 574		
13 CSR 70-3.035	MO HealthNet Division	46 MoReg 1941	46 MoReg 1995	47 MoReg 510	
13 CSR 70-3.120	MO HealthNet Division		46 MoReg 1675 47 MoReg 237		
13 CSR 70-3.180	MO HealthNet Division		46 MoReg 1675 47 MoReg 237		
13 CSR 70-3.200	MO HealthNet Division	46 MoReg 1715	46 MoReg 1774		
13 CSR 70-3.230	MO HealthNet Division		47 MoReg 22	This Issue	
13 CSR 70-3.330	MO HealthNet Division		47 MoReg 22		
13 CSR 70-4.100	MO HealthNet Division		46 MoReg 1676 47 MoReg 238		
13 CSR 70-4.110	MO HealthNet Division		46 MoReg 1677 47 MoReg 238		
13 CSR 70-4.120	MO HealthNet Division		46 MoReg 1678 47 MoReg 240		
13 CSR 70-15.020	MO HealthNet Division		46 MoReg 1679 47 MoReg 241		
13 CSR 70-15.030	MO HealthNet Division		47 MoReg 241		
13 CSR 70-65.010	MO HealthNet Division		46 MoReg 1685 47 MoReg 242		
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15 CSR 50-1.010	Treasurer		47 MoReg 72	47 MoReg 640	
15 CSR 50-5.010	Treasurer	This Issue	47 MoReg 318		
15 CSR 50-5.020	Treasurer	This Issue	47 MoReg 318		
15 CSR 50-5.030	Treasurer	This Issue	47 MoReg 322		
15 CSR 50-5.040	Treasurer	This Issue	47 MoReg 325		
15 CSR 50-5.050	Treasurer	This Issue	47 MoReg 328		
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18 CSR 10-3.010	Office of State Public Defender		47 MoReg 123		
<b>DEPARTMENT OF HEALTH AND SENIOR SERVICES</b>					
19 CSR 15-4.010	Division of Senior and Disability Services		47 MoReg 331		
19 CSR 15-4.020	Division of Senior and Disability Services		47 MoReg 334		
19 CSR 15-4.040	Division of Senior and Disability Services		47 MoReg 335		
19 CSR 15-4.050	Division of Senior and Disability Services		47 MoReg 335		
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19 CSR 15-4.090	Division of Senior and Disability Services		47 MoReg 338		
19 CSR 15-4.100	Division of Senior and Disability Services		47 MoReg 339		
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19 CSR 15-4.130	Division of Senior and Disability Services		47 MoReg 341		
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19 CSR 15-4.210	Division of Senior and Disability Services		47 MoReg 348		
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19 CSR 15-4.230	Division of Senior and Disability Services		47 MoReg 349		
19 CSR 15-4.240	Division of Senior and Disability Services		47 MoReg 350		
19 CSR 15-4.245	Division of Senior and Disability Services <i>formerly 19 CSR 15-7.060</i>		47 MoReg 359		
19 CSR 15-4.250	Division of Senior and Disability Services		47 MoReg 352		
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19 CSR 15-4.270	Division of Senior and Disability Services		47 MoReg 353		
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19 CSR 15-4.295	Division of Senior and Disability Services <i>formerly 19 CSR 15-7.050</i>		47 MoReg 358		
19 CSR 15-4.300	Division of Senior and Disability Services		47 MoReg 355		
19 CSR 15-4.410	Division of Senior and Disability Services <i>formerly 19 CSR 15-7.040</i>		47 MoReg 356		
19 CSR 15-4.440	Division of Senior and Disability Services <i>formerly 19 CSR 15-6.025</i>		47 MoReg 355		
19 CSR 15-6.020	Division of Senior and Disability Services		47 MoReg 355R		
19 CSR 15-6.025	Division of Senior and Disability Services <i>moved to 19 CSR 15-4.440</i>		47 MoReg 355		
19 CSR 15-7.040	Division of Senior and Disability Services <i>moved to 19 CSR 15-4.410</i>		47 MoReg 356		
19 CSR 15-7.050	Division of Senior and Disability Services <i>moved to 19 CSR 15-4.295</i>		47 MoReg 358		
19 CSR 15-7.060	Division of Senior and Disability Services <i>moved to 19 CSR 15-4.245</i>		47 MoReg 359		
19 CSR 20-20.020	Division of Community and Public Health	47 MoReg 115 47 MoReg 621T	47 MoReg 124		
19 CSR 30-82.010	Division of Regulation and Licensure	46 MoReg 2323	46 MoReg 2327	47 MoReg 511	
19 CSR 60-50	Missouri Health Facilities Review Committee				47 MoReg 645
19 CSR 73-1.010	Missouri Board of Nursing Home Administrators		47 MoReg 24	47 MoReg 640	

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19 CSR 73-2.015	Missouri Board of Nursing Home Administrators		47 MoReg 24	47 MoReg 640	
19 CSR 73-2.055	Missouri Board of Nursing Home Administrators		47 MoReg 24	47 MoReg 640	
19 CSR 73-2.085	Missouri Board of Nursing Home Administrators		47 MoReg 25	47 MoReg 641	
19 CSR 73-2.110	Missouri Board of Nursing Home Administrators		47 MoReg 25	47 MoReg 641	
19 CSR 73-2.120	Missouri Board of Nursing Home Administrators		47 MoReg 26	47 MoReg 641	
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20 CSR	Applied Behavior Analysis Maximum Benefit				47 MoReg 385
20 CSR	Construction Claims Binding Arbitration Cap				47 MoReg 43
20 CSR	Non-Economic Damages in Medical Malpractice Cap				47 MoReg 385
20 CSR	Sovereign Immunity Limits				47 MoReg 43
20 CSR	State Legal Expense Fund Cap				47 MoReg 43
20 CSR 500-1.100	Property and Casualty		46 MoReg 2328	This Issue	
20 CSR 700-1.130	Insurance Licensing		46 MoReg 2329	47 MoReg 641	
20 CSR 700-3.200	Insurance Licensing		46 MoReg 2329	This Issue	
20 CSR 2010-4.020	Missouri State Board of Accountancy		47 MoReg 72	This Issue	
20 CSR 2010-5.070	Missouri State Board of Accountancy		47 MoReg 500		
20 CSR 2010-5.080	Missouri State Board of Accountancy		47 MoReg 500		
20 CSR 2010-5.090	Missouri State Board of Accountancy		47 MoReg 501R		
20 CSR 2010-5.100	Missouri State Board of Accountancy		47 MoReg 501		
20 CSR 2010-5.110	Missouri State Board of Accountancy		47 MoReg 502		
20 CSR 2030-16.020	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Professional Landscape Architects		47 MoReg 242		
20 CSR 2030-16.030	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Professional Landscape Architects		47 MoReg 243		
20 CSR 2030-19.010	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Professional Landscape Architects		47 MoReg 243		
20 CSR 2030-19.020	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Professional Landscape Architects		47 MoReg 244		
20 CSR 2030-20.010	Missouri Board for Architects, Professional Engineers, Professional Land Surveyors, and Professional Landscape Architects		47 MoReg 246		
20 CSR 2040-2.011	Office of Athletics		46 MoReg 2275	47 MoReg 641	
20 CSR 2085-3.010	Board of Cosmetology and Barber Examiners		47 MoReg 630		
20 CSR 2110-2.120	Missouri Dental Board		47 MoReg 580		
20 CSR 2110-2.240	Missouri Dental Board		47 MoReg 503		
20 CSR 2110-4.020	Missouri Dental Board		47 MoReg 503		
20 CSR 2115-2.062	State Committee of Dietitians		47 MoReg 73R	47 MoReg 641R	
20 CSR 2150-5.100	State Board of Registration for the Healing Arts	47 MoReg 621			
20 CSR 2150-7.100	State Board of Registration for the Healing Arts		46 MoReg 2330	47 MoReg 642	
20 CSR 2150-7.122	State Board of Registration for the Healing Arts		46 MoReg 2330	47 MoReg 642	
20 CSR 2150-7.125	State Board of Registration for the Healing Arts		46 MoReg 2331	47 MoReg 642	
20 CSR 2150-7.130	State Board of Registration for the Healing Arts		46 MoReg 2331	47 MoReg 642	
20 CSR 2150-7.135	State Board of Registration for the Healing Arts	This Issue	46 MoReg 2332	47 MoReg 642	
20 CSR 2150-7.140	State Board of Registration for the Healing Arts		46 MoReg 2334	47 MoReg 643	
20 CSR 2150-7.300	State Board of Registration for the Healing Arts		46 MoReg 2335	47 MoReg 643	
20 CSR 2150-7.320	State Board of Registration for the Healing Arts		46 MoReg 2335	47 MoReg 643	
20 CSR 2165-2.035	Board of Examiners for Hearing Instrument Specialists		47 MoReg 73R	47 MoReg 643R	
20 CSR 2200-2.001	State Board of Nursing		47 MoReg 415		
20 CSR 2200-2.010	State Board of Nursing		47 MoReg 417		
20 CSR 2200-2.030	State Board of Nursing		47 MoReg 418		
20 CSR 2200-2.035	State Board of Nursing		47 MoReg 419		
20 CSR 2200-2.040	State Board of Nursing		47 MoReg 419		
20 CSR 2200-2.060	State Board of Nursing		47 MoReg 420		
20 CSR 2200-2.070	State Board of Nursing		47 MoReg 420		
20 CSR 2200-2.080	State Board of Nursing		47 MoReg 421		
20 CSR 2200-2.085	State Board of Nursing		47 MoReg 421		
20 CSR 2200-2.100	State Board of Nursing		47 MoReg 421		
20 CSR 2200-2.120	State Board of Nursing		47 MoReg 422		
20 CSR 2200-2.130	State Board of Nursing		47 MoReg 423		
20 CSR 2200-2.180	State Board of Nursing		47 MoReg 423		
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20 CSR 2200-3.030	State Board of Nursing		47 MoReg 427		
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20 CSR 2200-3.040	State Board of Nursing		47 MoReg 428		
20 CSR 2200-3.060	State Board of Nursing		47 MoReg 428		
20 CSR 2200-3.070	State Board of Nursing		47 MoReg 429		
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20 CSR 2200-3.120	State Board of Nursing		47 MoReg 431		
20 CSR 2200-3.130	State Board of Nursing		47 MoReg 431		
20 CSR 2200-3.180	State Board of Nursing		47 MoReg 432		
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20 CSR 2200-8.001	State Board of Nursing		47 MoReg 433		
20 CSR 2200-8.010	State Board of Nursing		47 MoReg 434		
20 CSR 2200-8.030	State Board of Nursing		47 MoReg 435		
20 CSR 2200-8.035	State Board of Nursing		47 MoReg 436		

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20 CSR 2200-8.060	State Board of Nursing		47 MoReg 436		
20 CSR 2200-8.070	State Board of Nursing		47 MoReg 437		
20 CSR 2200-8.080	State Board of Nursing		47 MoReg 438		
20 CSR 2200-8.085	State Board of Nursing		47 MoReg 438		
20 CSR 2200-8.100	State Board of Nursing		47 MoReg 438		
20 CSR 2200-8.120	State Board of Nursing		47 MoReg 440		
20 CSR 2200-8.130	State Board of Nursing		47 MoReg 440		
20 CSR 2200-8.180	State Board of Nursing		47 MoReg 441		
20 CSR 2210-2.030	State Board of Optometry		47 MoReg 580		
20 CSR 2220-2.010	State Board of Pharmacy		47 MoReg 362		
20 CSR 2220-2.011	State Board of Pharmacy		47 MoReg 442		
20 CSR 2220-2.012	State Board of Pharmacy		47 MoReg 442		
20 CSR 2220-2.090	State Board of Pharmacy		47 MoReg 372		
20 CSR 2220-2.200	State Board of Pharmacy	47 MoReg 409	47 MoReg 444		
20 CSR 2220-2.725	State Board of Pharmacy	47 MoReg 303	46 MoReg 2336	47 MoReg 512	
20 CSR 2230-2.030	State Board of Podiatric Medicine		47 MoReg 504		
20 CSR 2231-3.020	Division of Professional Registration		47 MoReg 74		
20 CSR 2245-3.020	Real Estate Appraisers		47 MoReg 127	This Issue	
20 CSR 2250-8.070	Missouri Real Estate Commission		47 MoReg 633		
20 CSR 2263-2.030	State Committee for Social Workers		47 MoReg 375		
20 CSR 2263-2.050	State Committee for Social Workers		47 MoReg 375		
20 CSR 2270-2.072	Missouri Veterinary Medical Board		47 MoReg 74R	47 MoReg 643R	
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22 CSR 10-2.053	Health Care Plan	46 MoReg 2220	46 MoReg 2279	47 MoReg 512	
22 CSR 10-2.055	Health Care Plan	46 MoReg 2221	46 MoReg 2279	47 MoReg 512	
22 CSR 10-2.089	Health Care Plan	46 MoReg 2226	46 MoReg 2284	47 MoReg 513	
22 CSR 10-2.090	Health Care Plan	46 MoReg 2227	46 MoReg 2285	47 MoReg 513	
22 CSR 10-2.140	Health Care Plan	46 MoReg 2229	46 MoReg 2287	47 MoReg 513	
22 CSR 10-3.055	Health Care Plan	46 MoReg 2230	46 MoReg 2287	47 MoReg 513	
22 CSR 10-3.057	Health Care Plan	46 MoReg 2230	46 MoReg 2287	47 MoReg 513	
22 CSR 10-3.090	Health Care Plan	46 MoReg 2235	46 MoReg 2292	47 MoReg 513	

# Emergency Rule Table

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<b>Department Agriculture</b>			
<b>Animal Health</b>			
2 CSR 30-10.010	Inspection of Meat and Poultry . . . . .	.47 MoReg 221 . . . . .	Jan. 26, 2022 . . . . . July 24, 2022
<b>Department of Elementary and Secondary Education</b>			
<b>Divisional of Financial and Administrative Services</b>			
5 CSR 30-660.090	Charter School Local Education Agency (LEA) Attendance Hour Reporting . . . . .	Next Issue . . . . .	May 3, 2022 . . . . . Feb. 9, 2023
<b>Department of Higher Education and Workforce Development</b>			
<b>Commissioner of Higher Education</b>			
6 CSR 10-2.190	A+ Scholarship Program . . . . .	.47 MoReg 473 . . . . .	March 3, 2022 . . . . . Aug. 29, 2022
<b>Department of Revenue</b>			
<b>Director of Revenue</b>			
12 CSR 10-41.010	Annual Adjusted Rate of Interest . . . . .	.46 MoReg 2111 . . . . .	Jan. 1, 2022 . . . . . June 29, 2022
<b>Department of Social Services</b>			
<b>Children's Division</b>			
13 CSR 35-71.150	Designation Rules for Qualified Residential Treatment Programs . . . . .	.47 MoReg 5 . . . . .	Dec. 6, 2021 . . . . . June 3, 2022
<b>Missouri Medicaid Audit and Compliance</b>			
13 CSR 65-2.020	Provider Enrollment and Application . . . . .	.47 MoReg 543 . . . . .	March 30, 2022 . . . . . Sept. 26, 2022
<b>Elected Officials</b>			
<b>Treasurer</b>			
15 CSR 50-5.010	General Organization . . . . .	This Issue . . . . .	April 25, 2022 . . . . . July 30, 2022
15 CSR 50-5.020	Missouri Empowerment Scholarship Accounts Program . . . . .	This Issue . . . . .	April 25, 2022 . . . . . July 30, 2022
15 CSR 50-5.030	Tax Credit Program . . . . .	This Issue . . . . .	April 25, 2022 . . . . . July 30, 2022
15 CSR 50-5.040	Audits and Reporting Requirements . . . . .	This Issue . . . . .	April 25, 2022 . . . . . July 30, 2022
15 CSR 50-5.050	Educational Assistance Organizations . . . . .	This Issue . . . . .	April 25, 2022 . . . . . July 30, 2022
<b>Department of Health and Senior Services</b>			
<b>Division of Regulation and Licensure</b>			
19 CSR 30-82.010	General Licensure Requirements . . . . .	.46 MoReg 2323 . . . . .	Nov. 29, 2021 . . . . . May 27, 2022
<b>Department of Commerce and Insurance</b>			
<b>State Board of Registration for the Healing Arts</b>			
20 CSR 2150-5.100	Collaborative Practice Arrangement with Nurses . . . . .	.47 MoReg 621 . . . . .	April 11, 2022 . . . . . Oct. 7, 2022
20 CSR 2150-7.135	Physician Assistant Supervision Arrangement . . . . .	This Issue . . . . .	April 18, 2022 . . . . . June 29, 2022
<b>State Board of Nursing</b>			
20 CSR 2200-4.200	Collaborative Practice . . . . .	.47 MoReg 622 . . . . .	April 11, 2022 . . . . . Oct. 7, 2022
<b>State Board of Pharmacy</b>			
20 CSR 2220-2.200	Sterile Compounding . . . . .	.47 MoReg 409 . . . . .	Feb. 24, 2022 . . . . . Aug. 22, 2022
20 CSR 2220-2.725	Remote Entry Data . . . . .	.47 MoReg 303 . . . . .	Feb. 4, 2022 . . . . . June 1, 2022
<b>Missouri Consolidated Health Care Plan</b>			
<b>Health Care Plan</b>			
22 CSR 10-2.053	Health Savings Account Plan Benefit Provisions and Covered Charges . . . . .	.46 MoReg 2220 . . . . .	Jan. 1, 2022 . . . . . June 29, 2022
22 CSR 10-2.055	Medical Plan Benefit Provisions and Covered Charges . . . . .	.46 MoReg 2221 . . . . .	Jan. 1, 2022 . . . . . June 29, 2022
22 CSR 10-2.089	Pharmacy Employer Group Waiver Plan for Medicare Primary Members . . . . .	.46 MoReg 2226 . . . . .	Jan. 1, 2022 . . . . . June 29, 2022
22 CSR 10-2.090	Pharmacy Benefit Summary . . . . .	.46 MoReg 2227 . . . . .	Jan. 1, 2022 . . . . . June 29, 2022
22 CSR 10-2.140	Strive for Wellness® Health Center Provisions, Charges, and Services . . . . .	.46 MoReg 2229 . . . . .	Jan. 1, 2022 . . . . . June 29, 2022
22 CSR 10-3.055	Health Savings Account Plan Benefit Provisions and Covered Charges . . . . .	.46 MoReg 2230 . . . . .	Jan. 1, 2022 . . . . . June 29, 2022
22 CSR 10-3.057	Medical Plan Benefit Provisions and Covered Charges . . . . .	.46 MoReg 2230 . . . . .	Jan. 1, 2022 . . . . . June 29, 2022
22 CSR 10-3.090	Pharmacy Benefit Summary . . . . .	.46 MoReg 2235 . . . . .	Jan. 1, 2022 . . . . . June 29, 2022

**Executive  
Orders****Subject Matter****Filed Date****Publication****2022**

<b>22-03</b>	Terminates the State of Emergency declared in Executive Order 22-02.	February 7, 2022	47 MoReg 411
<b>22-02</b>	Declares a State of Emergency and directs the Missouri State Emergency Operations Plan be activated due to forecasted severe winter storm systems.	February 1, 2022	47 MoReg 304
<b>22-01</b>	Establishes and Designates the Missouri Early Childhood State Advisory Council.	January 7, 2022	47 MoReg 222

**2021**

<b>21-13</b>	Creates and establishes the Missouri Supply Chain Task Force.	November 22, 2021	47 MoReg 12
<b>21-12</b>	Designates members of his staff to have supervisory authority over departments, divisions and agencies of state government.	November 5, 2021	46 MoReg 2325
<b>21-11</b>	Orders state offices to be closed on Friday, November 26, 2021.	November 2, 2021	46 MoReg 2241
<b>21-10</b>	Orders steps to oppose federal COVID-19 vaccine mandates within all agencies, boards, commissions, and other entities within the executive branch of state government.	October 28, 2021	46 MoReg 2239
<b>21-09</b>	Terminates the state of emergency declared in Executive Order 20-02, declares a state of emergency, suspends certain regulations related to telemedicine and physical presence for executing documents, and allows state agencies to waive some regulatory requirements.	August 27, 2021	46 MoReg 1727
<b>21-08</b>	Designates members of his staff to have supervisory authority over departments, divisions and agencies of state government	August 10, 2021	46 MoReg 1673
<b>Proclamation</b>	Convenes the First Extra Session of the First Regular Session of the One Hundred and First General Assembly for extending the Federal Reimbursement Allowances (FRA) and related allowances, taxes, and assessments necessary for funding MO HealthNet	June 22, 2021	46 MoReg 1447
<b>21-07</b>	Extends Executive Order 20-02, Executive Order 20-04, Executive Order 20-05, Executive Order 20-06, and Executive Order 20-14 until August 31, 2021	March 26, 2021	46 MoReg 750
<b>21-06</b>	Creates and establishes the Show Me Strong Recovery Task Force and rescinds Executive Order	March 22, 2021	46 MoReg 748
<b>21-05</b>	Designates members of his staff to have supervisory authority over departments, divisions and agencies of state government	February 24, 2021	46 MoReg 605
<b>21-04</b>	Extends Executive Order 21-03 until February 28, 2021 and terminates Executive Order 20-17.	February 19, 2021	46 MoReg 603
<b>21-03</b>	Declares a State of Emergency and exempts hours of service requirements for vehicles transporting residential heating fuel until February 21, 2021	February 11, 2021	46 MoReg 495
<b>21-02</b>	Establishes the Office of Childhood within the Department of Elementary and Secondary Education	January 28, 2021	46 MoReg 394
<b>21-01</b>	Terminates Executive Orders 03-11 and 02-05, and modifies provisions of Executive Order 05-06	January 7, 2021	46 MoReg 314



The rule number and the MoReg publication date follow each entry to this index.

## ADMINISTRATION, OFFICE OF

leaves of absence; 1 CSR 20-5.020; 2/15/22  
procedures for solicitation, receipt of bids, and award and administration of contracts; 1 CSR 40-1.050; 4/15/22  
state official's salary compensation schedule; 1 CSR 10; 12/1/20

## ACCOUNTANCY, MISSOURI STATE BOARD OF

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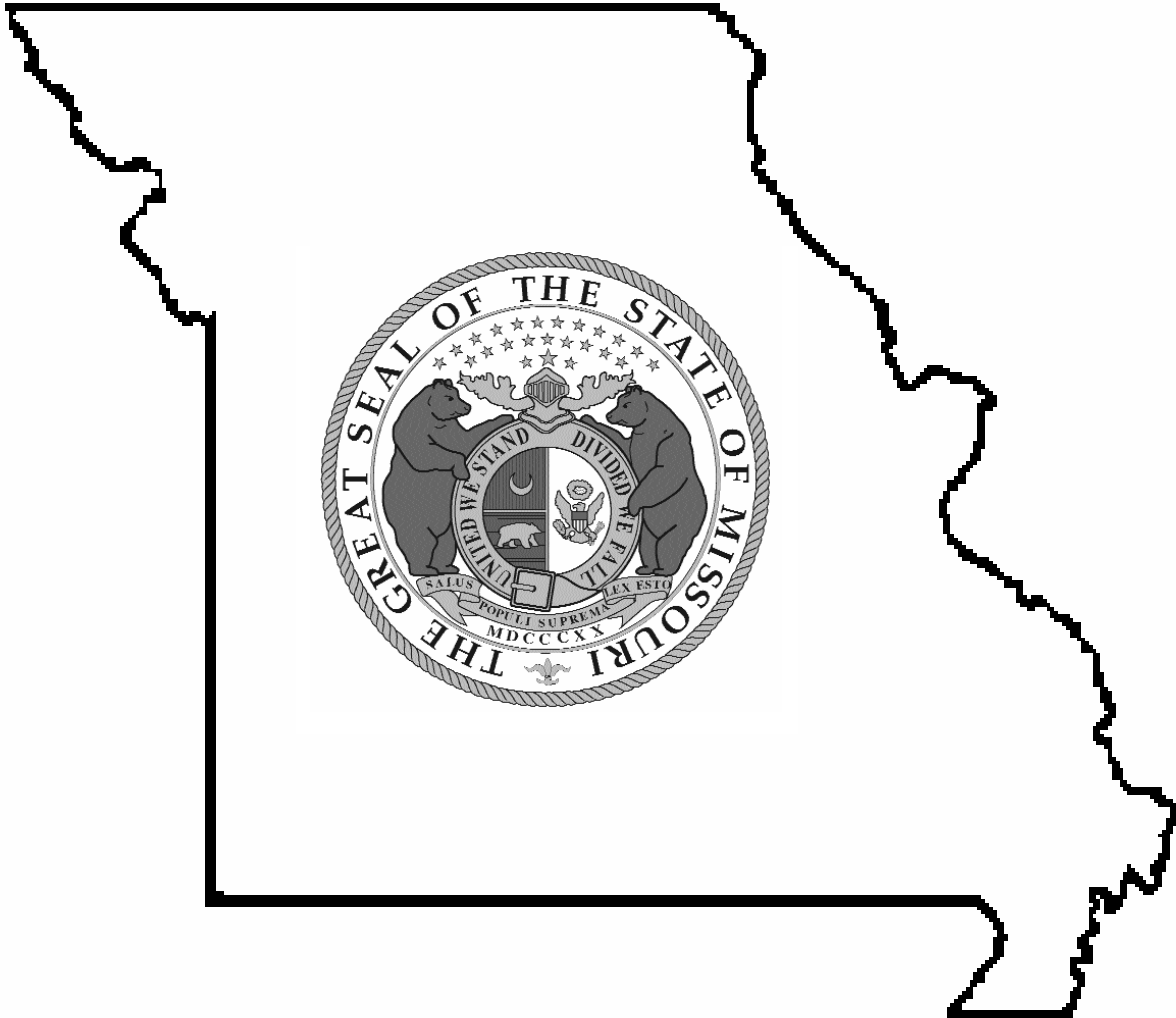
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JOHN R. ASHCROFT  
SECRETARY OF STATE

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